

THE YOUNG
Book-keeper's Assistant:

SHEWING HIM,

In the most PLAIN and EASY Manner,

The ITALIAN WAY OF STATING

DEBTOR AND CREDITOR;

WITH

Proper and instructive NOTES under every Entry in the WASTE-BOOK, where necessary, by which the Method of Journalizing is rendered more easy and intelligible; and also the like Notes in the JOURNAL and LEDGER, inserted by way of Information how to post the JOURNAL, and correct Errors in the LEDGER: Wherein there is a great Variety of Examples, not only in the common and ordinary Way of buying and selling, but in that of Trading beyond the Seas, both for a Merchant's Self and in Company. All which is contained in two Sets of Books, directing the Learner, not by Precept only, but by Example, how to draw out a new Inventory from the old Books, and insert it in the new ones; and the Trade continued as if it were in the real Shop or Compting-House.

TO WHICH IS ANNEXED,

A SYNOPSIS OR COMPENDIUM

OF THE

Whole Art of stating DEBTOR and CREDITOR,

In all the Circumstances of BOOK-KEEPING, both in Proper Factorage, and Company Accompts, Domestic and Foreign.

THE WHOLE

Designed for the Use of Schools in *Great Britain and Ireland*, and in the *English* Plantations and Colonies abroad; for the Help and Assistance of Merchants in their several Compting-Houses: and for young Gentlemen at their first Entrance on their Mercantile Apprenticeships.

The like, for Benefit to the Scholar, and Ease to the Master, not extant.

THE FIFTEENTH EDITION.

By **THOMAS DILWORTH,**

Author of the NEW GUIDE to the ENGLISH TONGUE, SCHOOLMASTER'S ASSISTANT, &c. &c.

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TO THE WORTHY
MERCHANTS AND TRADESMEN
OF THE
CITY OF LONDON.

GENTLEMEN,

AS the major Part of your Children, among other Branches of Literature, are educated in the Principles of Book-KEEPING, (a Science which all Men ought to be acquainted with, but highly worth the Attention of every one concerned in Trade) permit me to put into your Hands the following Treatise; which, as it is calculated in the most plain, and therefore easy Manner, I flatter myself will not be unacceptable. Your Approbation of the same will very much encourage,

GENTLEMEN,

Your most humble,

And obedient Servant,

THOMAS DILWORTH.

P R E F A C E.

AMONG the several Writers on the Subject of Book-keeping, one would imagine that it was quite exhausted, and no more Room left for any Thing else to be said; but as I write not so much for the Advancement of the Art itself (that being brought to a Degree of Perfection not easily to be amended) as for the Ease of the Teacher, and to save him both Trouble and Time, as well as for the greater Improvement of the Learner, I hope this Treatise will be the better accepted.

There is but one that I have seen, *viz.* Mr. Webster, who has gone before me in the Method I have chosen, and to him I must own myself indebted for the Plan: but as that Performance is by much too short; for that, and some other Reasons, it gave Occasion for the Appearance of the following Sheets.

I have, in this Attempt of mine, very much enlarged on the Subject, and have taken in, if not all the common Cases, at least the major Part of them, together with many others that are more curious, yet not less useful; and have given such full Explanations on each Entry in the Waste-Book, and in some Places in the Journal and Ledger, that the Teacher has abundantly less Trouble than formerly, in attending his Pupils; many Words saved; and, I think, but with Submission to better Judges, the Whole made so clear and intelligible, that any Tutor may venture to teach by this Book with all the Pleasure that he can desire.

The Method of balancing the old Ledger, and drawing an Inventory from the same, in order to begin new Books, is not here taught by Precept, but by Example: and to make this appear the plainer to the Pupil, he is shewed how this must be done by doing it; the whole Trade, for two Months being closed, and properly balanced; and an Inventory drawn from thence, and the Trading carried on for ten Months more, without any Interruption. He is also actually taught how to balance an Accompt full written, and to remove the same to another Folium, as in the Cash-Book, and likewise to correct an Error committed in the Ledger, by placing any Sum of Money, or Parcel of Goods, to a contrary Accompt; I say the Pupil is not told this barely by Precepts, but informed by Examples, he being obliged to do those Things himself; Errors being made on Purpose to give him an Opportunity of properly correcting them. Yet, by the Way, I do not think every Error that may be committed by a good Book-keeper is to be corrected after this Manner: For though to correct a whole Entry in the Ledger, by erasing or obliterating it, is no way justifiable, yet a wrong Figure may be, by a light Hand, and a good Penknife, so neatly altered, as that a good Eye can scarcely discern it.

The several Journal Entries, relating to the receiving and paying of Money, though omitted by some Book-keepers, are yet used by others, and therefore I have placed them in the Journal as well as in the Cash-Book, judging it most convenient so to do for the Learner's Sake, that he may understand them the better.

Its Bulk I cannot think reasonably be objected against, since a Repetition of Examples rather serve to give the Learner a good idea of them, and establish them in his Memory, than hinder his Progress; while single Ones are as soon forgot as learnt; and a continual Succession of new Passages is so far from helping the Learner, that they only serve to thrust out one another. Yet if any Teacher should think the whole too large, as it stands divided into two Parts, he may use which he pleases, but for my own Part I shall use both.

If any Merchant should object against it, as not falling in with his particular Method, I would observe, that the present Manner of treating the Subject was chose

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chose before any other, as being the easiest and plainest for the Pupil. Shorter Ways, by experienced Book-keepers, may be used at Pleasure; but to a Person who is to begin with the first Rudiments, and in whom the Foundation must be laid, before the superstructure can be raised, every difficult Passage ought to be cleared up, and the whole suited to his Understanding.

It is very certain that the Method of Book-keeping, by Double Entry, may be applied to every other particular Sort of Business, such as the Tradesman, Farmer, Army, Ship, &c. as well as the Merchant; yet because each Trade has always something peculiar to itself, it was thought more adviseable to follow that of the Merchant, rather than any other, as being the most general; a good Understanding of which, will enable any Tradesman, of what Denomination soever, to keep his Books, both according to Double Entry and his particular Calling.

The Letter *J*, being put at the Beginning of every Entry in the Waste-Book, signifies that *that* Entry is Journalized.—The several Figures at the Beginning of each Journal Entry, signifies their being posted; the Upper Figure denoting the Dr. Side, and the lower Figure the Cr. Side.—The Columns in the Ledger next after the Day of the Month, both in the Dr. and Cr. Sides, shew the particular Pages in the Journal where those Entries were taken from.—And, in the same Columns, the Letter *R* signifies Rest or Remainder on the Balance of that particular Accompt where it is placed.—The Column in the Dr. Side next before the Money, shews the Page where that particular Entry stands on the Cr. Side, and the like Column on the Cr. Side, shews the Page where each particular Entry stands on the Dr. Side.

That a Treatise of this Kind is preferable to written Copies, is, I think, so clear, that it is beyond a Dispute, inasmuch as written Copies not only rob the Master of a great deal of his Time, but are so liable to be defaced, that it is very hard for him to supply his Scholars with a sufficient Number of them, especially in some of our Academies, where the Teaching runs pretty much this Way.

There is a small Difference between the two Ledgers, with regard to the balancing them: The first being only for two Months, every Accompt is kept open till the final closing; whereas in the second every Accompt is balanced as soon as it is made even, and the Lines of Separation are drawn to make it appear so at first Sight, after which it begins again afresh, and so on.

To speak fully of all the Books that are used in an Accompting-House in such a System as this, would be altogether useless, and therefore needless; yet, that the Learner may have such an Idea of them as is necessary here, I will give him a Definition of them all, which I presume will be a sufficient Introduction. And,

1. The Waste-Book, is that wherein is wrote whatever occurs in the Business of Merchandizing, whether buying, selling, exchanging, bargaining, shipping, &c. setting down first the Day of the Month, and the Year, and beneath that expressing all the Business done on that Day, together with the Mark, Weight, Measure, &c. of each Commodity bought, sold, received, delivered, or bargained for that Day; as also the Contract in buying and selling, be it for ready Money, Time, or Barter; drawing a Line between each particular Parcel for Distinction sake. It always begins with the Inventory of a Merchant's Effects and Debts, and contains a complete Record of every Transaction of his Affairs, with all the Circumstances, in a plain Narration of Matter of Fact; every Transaction following another in the Order of the Dates.

Note, Any one may write in this Book that is of ordinary Capacity, and therefore it ought to be always ready at Hand for this Purpose.

2. The Journalis, in effect, the same with the Waste-Book, it being a complete Transcript thereof, in the same Order of Time, but in a different Style, with a Line between each Particular Parcel. And whereas the Waste-Book expresses every Transaction in a simple Narration of what is done, and according to the

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Capacity of those who understand nothing at all of Book-keeping or Accompts, the Journal distinguishes the Debtors and Creditors as a Preparation for the Ledger. So that no one can post out of the Waste-Book into the Journal but he who understands well the Method of Book-keeping.

Note, To an experienced Book-keeper, a Journal without a Waste-Book, or a Waste-Book without a Journal is sufficient.

3. The Ledger is a large Volume, containing all the Transactions of a Man's Affairs, in such Order, as that those belonging to every different Subject lie together in one Place; making so many distinct or several Accompts. In this Book all the Accompts dispersed in the Journal are drawn out and stated in Debtor and Creditor. To form each Account two Pages, are required, opposite to each other; that on the left Hand serving for Debtor, the other for Creditor; by which Means, at any Time, whenever the Merchant pleases, he may be satisfied how his Estate is in general; or how any particular Account of Mea. Money, or Wares stands: And for the more readily turning to any particular Account, the Ledger has always an Alphabet prefixed to it.

Note 1. The Title of every Account ought to be entered in this Book, in a Text-Hand on the Dr. Side; and on the Cr. Side, in the same Text-Hand, *per Contra* Cr.

2. Turn to the Alphabet, and under such Letter as the Title begins with, write down the same Title, with the Number of the Page or Folium, where that Account is entered.

4. The Debt-Book; in which is entered the Day wherein all Sums become due, whether to be paid or received, by Bills of Exchange, Merchandizes, or otherwise, to the End, that by comparing Receipts and Payments, Provision may be made in Time for a Fund for Payment; by receiving Bills, &c. due, or taking other Precautions.

Note, Accompts in this Book, like the Ledger, must be on two opposite Pages: The Monies to be received to be placed on the Left Hand, and those to be paid, on the Right Hand.

5. The Cash-Book, in which is entered all the Sums received and paid daily: It is called the Cash-book, because it contains, in Debtor and Creditor, all the Cash that comes in, and goes out of the Merchant's Stock; and usually, once in a Month is transferred into the Ledger.

Note, By this Book, a Merchant may know, at any Time, what ready Money he has by him, without the Trouble of telling it over.

6. The Invoice-Book; which contains an Account of all the Goods which a Merchant ships off, either for his own Account, or for others in Commission, according to the Bills of Lading, with the whole Charges, till on board.

Note 1. The Use of this Book is to save the Journal from Erasures, inevitable in taking Accompts or Invoices of the several Goods received, sent, or sold; where it is necessary to be very particular, and to render those Invoices easier to be found, than they can be in the Waste-Book.

2. The Form of an Invoice of 100 qrs. of Wheat, as mentioned in April 1, in the second Waste-Book, will run thus, *viz.*

March 8, 1795.

Invoice of 100 qrs. of Wheat in Sacks, shipped on board the good Ship *Sewan*, *William Lynn* Master, and consigned to *Jacob Van Hoove* of *Amsterdam*, for the Account of *John Simmons*, of *London*, Merchant: Marked and numbered as per Margin.

	l.	s.	d.
100 qrs. of Wheat, at 12s. per qr.	60	0	0
200 Sacks, at 1s. each	10	0	0
JVH Meterage	2	0	0
JS Portorage, at 1s. 6d. per qr.	7	10	0
No. 1 to 100 Cartage	5	18	4
Lighterage	2	0	0
Freight, at 2s. per qr.	10	0	0
	98	8	4
Commission on 98l. 8s. 4d. at 1 per Cent.	0	19	8
	99	8	0

7. The Factorage-Book, which contains an Account of what a Merchant receives to sell in Commission for others, with all Charges, and of the Disposal thereof.

Note 1. This is only a Copy of the Employer's Account of Goods in the Ledger, in the Language of the Waste-Book, but must be numbered into Folioms like the Ledger.

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2. The Form of a Factorage Account of the Receipt and Disposal of Paper, Holland, and Long Lawn, as mentioned June 2, 5, 8, and 12. will run thus, viz.

June 12, 1795.

Factory of 1000 Reams of fine Paper; 120 Pieces of Holland; and 100 Pieces of Long Lawn; received from on board the *Dolphin*, Jacob Sweart Master, for Account of Abraham Van Schooten,

	Dr.		
	l.	s.	d.
To Freight - - - - -	22	6	8
Custom on 1000 Rms. at 2s. 2d.	108	6	8
120 Ps. Holland, ea. 20 Ells, at 4d.	40	0	0
100 Ps. Long Lawn, at 2s.	10	0	0
Lighterage - - - - -	3	0	0
Waterage - - - - -	4	12	6
Cartage - - - - -	3	17	4
Porterage - - - - -	3	14	4
Warehouse-Room - - - - -	1	0	0
	196	17	6
Commission on 910l. at 4 per Cent.	36	8	0
Neat Proceed - - - - -	676	14	6
	910	0	0

	Per Contra		
	l.	s.	d.
1795.			
June 5, By Sale of 1000 Rms. of Paper, at 6s. per Rm.	300	0	0
8. By Sale of 120 Pieces of Holland, at 3l. per Piece	360	0	0
12. By Sale of 100 Pieces of Long Lawn, at 2l. 10s. per Piece,	250	0	0
	910	0	0

8. The Acquittance or Receipt-Book, in which, every one, to whom Money is paid, must give his Receipt for the same, expressing for whose Use, or upon what Account the same is received.

9. The Book of Charges of Merchandize, wherein is entered the Charges of every Commodity bought, received, shipped, or sold, whether for Proper, Factorage, or Company Accounts.

10. The Book of House-Expences; wherein is inserted whatever is daily expended in House-keeping, together with some other Articles not occurring in Trade, as may be seen in the Book of House Expences following.

Note, This Book is necessary for Merchants, Factors, and Tradesmen of all Kinds, to know their yearly Expences.

11. The Letter-Book, which contains the Copies of all such Letters as a Merchant sends, either Inland or Over-sea, especially such as relate to Trade.

Note 1. When an Answer is received, it will be convenient to express, at the End of the foregoing Letter, the Date of that which came for an Answer.

2. When Letters are received they shall be carefully folded up, and indorsed with the Person's Name it came from, the Place where it was dated, with the Date, the Time that you received it, and by what Conveyance it came.

3. When an Answer is returned to any Letter received, note upon the Letter the Time of answering it.

12. The Remembrancer or Note-Book, which, for the help of the Memory, contains such Business as the Merchant is to go about.

Note, This is a small Pocket-Book used by such Merchants or Tradesmen as have a Multitude of Business to go through, and when such Business is performed as is therein mentioned, it may be known by some private Mark thereon, or by Obliteration.

Among the forementioned Books, the Waste-Book, Journal, and Ledger are held to be essentially necessary; the rest are auxiliary, of which the Cash-Book, Book of House-Expences, and of Charges of Merchandize, serve to ease the Ledger; the rest are kept, some by one Merchant or Trader, some by another, according to the Nature and Circumstance of his Way of Dealing in the World.

It is generally agreed on, that it was the *Italians*, particularly those of *Venice*, *Genoa*, and *Florence*, who first introduced the Method of keeping Books double, or in two Parts: hence among us it is called the *Italian Method*.

And now having finished the Definitions and Detail of the Books used in the Accounting-House, I shall beg Leave to make an Observation of another Kind.

Some

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Some (few) Instructors of Youth, propose to teach Book-keeping in six Weeks, some in a Month, and some in twenty-four Hours, and all of them, in their own proposed Times, engage to make their Pupils complete Masters of the Art: But whatever their Pretensions may be, this Treatise (though inferior to none of them) has none such; nor can it be done in so short a Time, the Reason being very obvious. For,

First, Whosoever learns Book-keeping, is to suppose himself not at School, but in the 'Compting-House, where Examples in Arithmetic are proposed out of the ordinary School Way. Now, if every such Example be wrought (as it ought to be) and not taken upon Trust, this will oblige the Pupil to run over his Arithmetical Rules in his mind, and there fasten them securely. This is a Work of Time.

Secondly, The Method of stating Debtor and Creditor consists wholly of Words; and has no Connection at all with the Arithmetical Part, being quite different from it, and consequently is a Work where sound Reason and Judgment are called in to assist: And here it is necessary for the Pupil so to understand this Part, as upon Sight of the Waste-Book, to be able to journalize and post any Passage therein, which is also a Work of Time.

Thirdly, If to the two former be added the Time that must necessarily be taken up in writing out a fair Waste-Book, Journal, and Ledger, I think it will very evidently appear, to any considerable Person, that all this cannot be done in six Weeks, much less in twenty-four Hours. Such hasty Performances in Book-keeping, or in any other Branch of Literature, being more likely to produce a crazy and tottering Building, subject to fall at every Blast, if not wholly undermine it, rather than make it firm and lasting. And,

In order to render the following Treatise still more useful, as well to Merchants themselves, in their 'Compting-Houses, as to Pupils during the Time of their Instruction in this necessary Science, I have placed at the End, a Synopsis or Compendium of the whole Art of Book-keeping, in which is comprised particular Rules for stating Dr. and Cr. in all the Cases that can possibly happen in the whole Course of a Merchant's Dealing, whether by himself, or in Company, Foreign or Domestic: Nothing of this Kind, in so full a Manner being any where extant that I know of. Less than all this, in justice to the Subject I could not say; and more I think there is no Occasion for in this Place, since the many useful and instructive Notes, which are interspersed in almost every Page, sufficiently speak for themselves, and declare the Utility of the whole Work.

Upon the Whole; as I was not willing to thrust it into the World without subjecting it to a very impartial Examination, I applied to my good and worthy Friend Mr. *William Mountain*, F. R. S. Teacher of the Mathematics, at *Shad Thames*, who being a very able Judge of the Subject, and whom I esteem *Insuper omnium*, or in other Words, *Nulli secundus*, very readily granted my Request, and honoured me with his kind Remarks, for which I beg leave here to return him my hearty Thanks.

One Word more. As my *Schoolmaster's Assistant* is made use of in many Schools, and increases in its Sale; so I am not out of Hope that this also will meet with the like Approbation; it being composed for the same Reasons which that was, *viz.* for the Ease of the Teacher and the Benefit of the Learner. Also,

As some Errors crept in through Inadvertency, and escaped Correction in the former Editions, I have been at the Pains to go over the Whole again, in the minutest and most circumstantial Manner. However, if the kind Reader should meet with any Error in the following Work, as it is not impossible but he may, notwithstanding the greatest Care to the Contrary, he is desired to correct it with his Pen, and then all will be right.

The WASTE-BOOK.

LONDON, January 1, 1795.

An INVENTORY of my whole Estate, consisting of Money, Goods, and Debts owing to and by me <i>John Simmons</i> , taken this Day; and is as follows, viz.		l. s. d.		
		l. s. d.		
J.	<i>Imprimis</i> , I have in ready Money -	8000	0	0
J.I.C.	<i>Item</i> , 19 Hhds. of Tobacco, qt. 63 C. } 1 qr. 14lb. at 4l. 14s. per C. }	297	17	3
J.	48 Bags of Pepper, qt. 102lb. } at 16d. per lb. - - - }	68	8	0
J.I.L.	16 Pipes of Canary, at 25l. per Pipe - - - - - }	400	0	0
J.S.C.	30 Bags of Hops, qt. 109 C. 1 qr. } 12 lb. at 2l. per C. - - - }	218	14	3 $\frac{1}{4}$
J.B.A.	10 Hhds. of French Wine, at 27l. per Hhd. - - - - - }	270	0	0
J.	20 Pieces of Holland, qt. 384 Ells, at 3s. per Ell - - - }	57	12	0
J.	10 Pieces of Broad Cloth, qt. 180 Yards, at 10s. per Yd. }	90	0	0
J.	7 Pieces of Shalloon, qt. 100 Yds. at 2s. 6d. per Yd. - }	11	13	4
J.	5 Pieces of Drugget, qt. 60 Yds. at 3s. 6d. per Yd. - - - }	10	10	0
J.	<i>Thomas Preston</i> , Esq. owes me on Demand - - - - - }	100	0	0
J.	<i>Sir Robert Johnson</i> owes me - - - - - }	476	0	0
J.	<i>John Herlert</i> owes me - - - - - }	250	0	0
J.	<i>Capt. John Smith</i> owes me (to pay the 18th Instant) - - }	580	0	0
		10830	14	10 $\frac{1}{4}$
I am indebted as follows :				
		l. s. d.		
J.	To <i>Capt. William Andrews</i> on Demand - - - - - }	270	0	0
J.	To <i>Sir Humphrey Parsons</i> (to pay the 8th Instant) - - - - }	100	0	0
J.	To <i>William Baker</i> , Esq. (to pay the 17th Instant) - - - }	150	0	0
J.	To <i>Mr. William Warner</i> - - - - - }	15	13	0
		535	13	—
<i>Note 1.</i> The first Thing that a Merchant begins Trade with is his Stock : And the first Thing that he opens his Books with, is the <i>Inventory</i> of that Stock, together with his ready <i>Money</i> and <i>Debts</i> owing to and by him.				

London, January 1, 1795.

	l.	s.	d.
2. This <i>Inventory</i> being first placed in the <i>Waste-Book</i>, as above, you must next open the <i>Journal</i> with the same, and there first make <i>Sundry Accompts Drs. to Stock</i> for the whole Sum (except what you owe) because each Particular, there mentioned, is a Part of Stock, and then mention the Particulars, as they are in the <i>Journal</i>. 3. Then for the several Sums, which you owe, make <i>Stock Dr. to Sundry Accompts</i> for the whole Sum; and then name each Man, and the respective Sum due to him. This is <i>Journalizing</i>.			
2			
J. Sold 8 Pieces of Holland, qt. 132 Ells at 3s. 4d. per Ell for ready Money — — — — —	22	—	—
<i>Note 1.</i> As the <i>Holland</i> is disposed of, and the Money received for it at the same Time; it is not necessary to know to whom it was sold, but make the <i>Money</i> received, i.e. <i>Cash Dr. to the Holland</i> for the Value, and let the <i>Holland</i> be made <i>Cr. by Cash</i>, for the Quantity sold and the said Value. 2. Whatever is made <i>Dr.</i> belongs both to the <i>Journal</i> and <i>Ledger</i>; but whatever is made <i>Cr.</i> both in this Place and hereafter, belongs to the <i>Ledger</i> only, because there the Entry is double.			
3			
J.B.A. Sold Brandon George 2 Hhds. of French Wine, at 28l. 10s. per Hhd. to pay in one Month — — — — —	57	—	—
<i>Note.</i> As the <i>Wine</i> is sold, but not paid for, it is natural, in this Case, to make <i>Brandon George Dr.</i> for the same, and let <i>French Wine</i> be made <i>Cr. by Brandon George</i> for the Quantity sold, and the Value thereof.			
4			
J.T.P. Bought of Thomas Preston, Esq. 5 Hhds. of Oporto Wine, at 7l. per Hhd. — — — — —	35	—	—
<i>Note 1.</i> As the <i>Wine</i> is bought, but not paid for, you necessarily become <i>Dr. to Thomas Preston</i> for the same: But as you are not to erect an <i>Accompt</i> of yourself, and because the <i>Wine</i> is now become a Part of your <i>Stock</i>; so you must make <i>Oporto Wine Dr. to Thomas Preston</i> for the Quantity bought and its value, and <i>Thomas Preston Cr. by Oporto Wine</i> for the said Value. 2. As <i>Thomas Preston</i> stands indebted already to you in the Sum of 700l. it looks like a Contradiction to write yourself his <i>Debtor</i>, when the Goods you receive are not equal in Value to the Sum first due: but (in the Language of the Book-keeper) this is not to be regarded, since the <i>Wine</i> which you receive of him is only in Part of Payment, and therefore lessens the Debt by so much as it is worth.			
5			
J. Sold Samuel Fairman 1 Hhd. of French Wine for — —	28	—	—
<i>Note.</i> Here it is plain that as you have sold the <i>French Wine</i> to <i>Samuel Fairman</i>, he must be your <i>Dr.</i> Hence if you make <i>Samuel Fairman Dr. to French Wine</i> for the Worth of it, and <i>French Wine Cr. by Samuel Fairman</i> for the Quantity, as well as the Value, it will be right.			

London, January 6, 1795.

	l.	s.	d.
J.T.P. Sold <i>Elias Skinner</i> , 3 Hhds. of <i>Oporto</i> Wine, at 9l. per Hhd. to pay the 12th Instant - - - - -	27	—	—
Note, This Entry is of the same Nature with the former, and therefore you must make <i>Elias Skinner</i> Dr. to <i>Oporto Wine</i> , for the Value; and <i>Oporto Wine</i> Cr. by <i>Elias Skinner</i> for both Quantity and Value.			
7			
J. Received of Sir <i>Robert Johnson</i> in Part - - - - -	100	—	—
Note 1, By the Inventory, it appears that Sir <i>Robert Johnson</i> owed you 476l. but as no Erasements are to be made in Mercantile Books; so that you have no other Way of reducing the Debt, but that of making <i>Cash</i> Dr. to Sir <i>Robert Johnson</i> for the Sum received, and Sir <i>Robert Johnson</i> Cr. by <i>Cash</i> for the same Sum.			
2. In all Receipts of Money you must be careful to mention whether they be in Full or in Part.			
8			
J. Paid Sir <i>Humphrey Parsons</i> in Full - - - - -	100	—	—
Note 1. It appears in the Inventory that you stood indebted to Sir <i>Humphrey Parsons</i> in the Sum of 100l. and consequently in your <i>Ledger</i> he is made Cr. by the said Sum: Therefore to prevent any Erasement of Crossing out, you have no other way of discharging the Debt in your Books, but by making Sir <i>Humphrey Parsons</i> Dr. to <i>Cash</i> for the Money paid him; and <i>Cash</i> Cr. by Sir <i>Humphrey Parsons</i> for the same Sum.			
2. In all Payments of Money you must be careful to mention whether they be in full or in Part.			
9			
J.E.I. Bought of <i>Elias Ingram</i> , 7 Hhds. of <i>Lisbon</i> Wine, at 7l. per Hhd. - - - - -	49	—	—
J. Sold d ^o <i>Ingram</i> , 5 Pieces of Broad Cloth, qt. 96 Yards, at 10s. 2½d. per Yard, amounting to the same Sum.	49	—	—
Note, This Way of disposing of Goods for Goods is properly called <i>Barter</i> ; and when the Exchange happenstobe single, that is, one particular sort of Goods for another, as above, and both amounting to the same Value, you need only make the Goods received Dr. to the Goods delivered, i. e. <i>Lisbon Wine</i> Dr. to <i>Broad Cloth</i> for the Quantity of Wine received, and its Value; and <i>Broad Cloth</i> Cr. by <i>Lisbon Wine</i> for the Quantity of Cloth delivered, and its Value.			
10			
J.S.C. Sold <i>William Lowfield</i> , Esq. 10 Bags of Hops, qt. 31 C. 2 qr. at 2l. 2s. per C. on Demand - - - - -	66	3	—
Note, As <i>William Lowfield</i> is the buying Man, he must be made Dr. to Hops for the Value of the Purchase; and as Hops are the Commodity by him purchased, they must be made Cr. by <i>William Lowfield</i> , for their Quantity and Value.			
11			
J.E.I. Sold Sir <i>Humphrey Parsons</i> 2 Hhds. of <i>Lisbon</i> Wine, at 8l. per Hhd. - - - - -	16	—	—
Note, Notwithstanding that you stand indebted in your <i>Ledger</i> to Sir <i>Humphrey Parsons</i> , in the Sum of 100l. you must make him Dr. to <i>Lisbon Wine</i> for its Value, and			

London, January 11, 1795.

		l.	s.	d.
	<i>Lisbon Wine Cr. by Sir Humphrey Parsons for the said Quantity and Value, as if you had owed him nothing; and therefore as you stood indebted before in a larger Sum, this only helps to discharge the Debt.</i>			
	— 12 —			
J.	Received of <i>Elias Skinner</i> , in Full — — — — — <i>Note</i> , As <i>Elias Skinner</i> stands indebted to you in the Sum of 27l. so now he must be discharged of that Debt; to do which you must make <i>Cash Dr.</i> to <i>Elias Skinner</i> for the Sum received, and <i>Elias Skinner Cr.</i> by <i>Cash</i> for the same Sum.	27	—	—
	— 13 —			
J.E.I.	Sold 3 Hhds. of <i>Lisbon Wine</i> , at 8l. 10s. per Hhd. for present Money — — — — — <i>Note</i> , This is of the same Nature with that of the 2d Instant, and therefore you are to make <i>Cash Dr.</i> to <i>Lisbon Wine</i> for the Value, and <i>Lisbon Wine Cr.</i> by <i>Cash</i> for the Quantity and its Value.	25	—	—
	— 14 —			
J.I.H.	Bought of <i>John Harrison, Esq.</i> 20 Hhds. of Tobacco, qt. 74 C. 2 qrs. at 4l. per C. for present Money — — <i>Note 1</i> , The Tobacco being bought and the Money paid down in this Case, you must make the Tobacco Dr. to <i>Cash</i> for the Quantity bought, and its Value, and <i>Cash Cr.</i> by Tobacco for the said Value. 2. It is to be observed that you had some Tobacco before, which was a Part of your Stock, and yet remains unfold; and therefore when the same Sort of Goods happens to be bought of several Persons, and at different Prices, it is convenient to have some distinguishing Mark, to know them by, that when you come to balance the Account of such Goods, you may the more easily inform yourself of the Prime Cost of what may be left unfold.	298	—	—
	— 15 —			
J.I.H.	Sold <i>Thomas Johnson</i> , 10 Hhds. of the } aforesaid Tobacco, qt. 37 C. 1 qr. 15 lb. } at 4l. 12s. per C. — — — — — }	171	19	3 $\frac{3}{4}$
J.B.A.	And 3 Hhds. of <i>French Wine</i> , at 28l. 5s. } per Hhd. — — — — — }	84	15	0
	<i>Note</i> , This is much the same as if it had been but one Parcel; for either Way you must make <i>Thomas Johnson Dr.</i> but here he must be made Dr. to <i>Sundry Accounts</i> for the Value of the Whole; and each Parcel must be made Cr. by <i>Ditto Johnson</i> for its respective Quantity and Value.	256	14	3 $\frac{3}{4}$
	— 16 —			
J.	Received of <i>Sir Robert Johnson</i> in Part — — — — — <i>Note</i> , This Passage is exactly the same with that of the 7th Instant, and therefore needs no other Explication.	100	—	—
	— 17 —			
J.	Paid <i>William Baker, Esq.</i> in Full — — — — — <i>Note</i> , This also is the same with that of the 8th instant.	150	—	—

London, January 18, 1795.

		<i>l.</i>	<i>s.</i>	<i>d.</i>
<i>J.</i>	Received of Capt. <i>John Smith</i> , in Full, — — — — <i>Note</i> , Here <i>Cash</i> must be made Dr. to Capt. <i>Smith</i> for the Sum received; and Capt. <i>Smith</i> Cr. by <i>Cash</i> for the same Sum.	580	—	—
	19			
<i>J.</i>	Bought of <i>John Herbert</i> , 20 Pieces of Stuffs, qt. 240 Yards, at 20 <i>d.</i> per Yard — — — — — <i>Note</i> , As <i>John Herbert</i> is the selling Man, you must make Stuffs, Dr. to him for their Quantity and Value, and <i>John Herbert</i> , Cr. by Stuffs for the said Value.	20	—	—
	20			
<i>J.L.H.</i>	Sold <i>John Hammond Esq.</i> 10 Hhds. of Tobacco, qt. 37 C. 0 qr. 13 lb. at 4 <i>l.</i> 10 <i>s.</i> per C, he to pay as follows, viz.			
	On February the 9th next — — — — 67 0 5			
	In three Months — — — — — 100 0 0			
	<i>Note</i> 1. This <i>Cash</i> differs nothing from Goods sold upon Time, Jan. 3, in the stating of Dr. and Cr. for whether the Payment be one or many (if no Money be paid down) <i>John Hammond</i> must be made Dr. to Tobacco for the Value of the Quantity sold him; and Tobacco must be made Cr. by <i>John Hammond</i> for the Quantity sold and its Value; only in the Journal you must mention the several Times of Payment. 2. By the Rule of Three the Money is a Farthing more, which is purposely omitted.	167	—	5
	21			
<i>J.</i>	Sold Capt. <i>William Andrews</i> 20 Pieces of Stuffs, qt. 240 Yards, at 2 <i>s.</i> per Yard — — — — — <i>Note</i> , As Capt. <i>Andrews</i> is the buying Man, he necessarily becomes Dr. to Stuffs for the Value; and as Stuffs are the Things sold, they as necessarily become Cr. by <i>William Andrews</i> for both Quantity and Value.	24	—	—
	22			
<i>J.I.C.</i>	Sold <i>Robert Moore</i> the following Goods, viz.			
	19 Hhds. of Tobacco, qt. 63 C. 1 qr. } <i>l.</i> <i>s.</i> <i>d.</i>			
	14 lb. at 4 <i>l.</i> 15 <i>s.</i> per C. — — — — — } 301 0 7½			
<i>J.</i>	48 Bags of Pepper, qt. 1026 lb. at 17 <i>d.</i> } per lb. — — — — — } 72 13 6			
<i>J.S.C.</i>	20 Bags of Hops, qt. 77 C. 3 <i>rs.</i> 12 lb. } at 2 <i>l.</i> 1 <i>s.</i> per C. — — — — — } 159 12 1½			
<i>J.R.M.</i>	Bought of d ^o <i>Moore</i> 20 Pipes of Canary, at 25 <i>l.</i> per Pipe <i>Note</i> , This sort of Barter, being partly simple, and partly compounded, i. e. several sorts of Geo is given for one Sort, and their total Values being different, you must not (as at Jan. 9) make the Goods received Dr. to the Goods delivered; but you must 1. Make <i>Robert Moore</i> Dr. to Sundry Accounts for the whole Value of the Goods delivered to him; and each Sort of Goods must be made Cr. by <i>Robert Moore</i> for the Quantity delivered to him, and its respective Value. And, 2. Make <i>Canary</i> Dr. to <i>Robert Moore</i> , for the Quantity you received of him, and its Value; and <i>Robert Moore</i> Cr. by <i>Canary</i> for the said Value.	533 500	6 —	3 —

London, January 23, 1795.

J.R.M. Sold *John Osborne*, 20 Pipes of Canary, at 28*l.* per Pipe
Received in Part — — — 290
The rest upon Demand, viz. — 270

Note, This Case will admit of two Ways of Journalizing it, viz.

1. Make *John Osborne* Dr. to Canary for the whole Value, and
Canary Cr. by *John Osborne* for both Quantity and Value;
then make *Cash* Dr. to *John Osborne* for the present Pay-
ment, and *John Osborne* Cr. by *Cash* for the same Sum.

Or,

2. Make *Sundry Accompts* Drs. to Canary, viz. *Cash* for the
Money received, and *John Osborne* for what remains due;
then make Canary Cr. by *Sundry Accompts* for both Quan-
tity and Value : This latter being more Clerk-like than
the former, I have accordingly made Choice of it.

—24—

J.I.L. Sold *Richard Remnant* 16 Pipes of Canary, at 27*l.* per
Pipe, to pay in Three Months — — — — —

Note, Here *Richard Remnant* must be made Dr. to Canary
for its Value ; and Canary Cr. by *Richard Remnant* for
both Quantity and Value.

—25—

J. This Day *Richard Remnant* offered to pay
me for the 16 Pipes of Canary sold to
him Yesterday, if I would allow him } *l.* *s.* *d.*
5 per Cent. Rebate for his early Pay- } 426 13 4
ment, which I accordingly accepted }
of, and received in ready Money }

J. Allowed Rebate on 432*l.* for 3 Months }
at 5 per Cent. — — — — — } 5 6 8

Note 1, Though *Richard Remnant* did not pay the full Debt
yet he must have the same Discharge as if he had; there-
fore *Sundry Accompts* must be made Drs. to *Richard Rem-*
nant, viz. *Cash* for the early Payment, and *Profit and Loss*
for the Rebate; and *Richard Remnant* Cr. by both.

2. If the Rebate had been agreed upon, and the Money paid
to you by the buying Man, before he was made Dr. in
your Books for the same, then there would be no need
of any more than one *Journal* Entry; for in that Case
you must value the Goods at no more than just what the
buying Man paid for them upon Rebate, and enter them
as is shewn in the Example of Jan. 2.

—26—

J. Sold *William Lowfield*, Esq. 7 Pieces of Shalloon, qt.
100 Yards, at 2*s.* 6*d.* per Yard — — — — —

Note, Here you must make *William Lowfield* Dr. to Shalloon
for its Value, and Shalloon Cr. by *William Lowfield* for
both Quantity and Value.

l. *s.* *d.*

560 — —

432 — —

432 — —

10 12 —

London, January 27, 1795.

J. Bought of *Martin Unwin*, 1000 Reams of Paper, at 10s. per Ream — — — — —

J. For which I am to pay as follows, viz. 100l. at 1 Month, 100l. at 2 Months, and 300l. at 3 Months after the Date hereof.

Note, This Case is just the Reverse of that of *John Hammond*, Jan. 21, and differs nothing from Goods bought upon Time, in the stating of Dr. and Cr. as in the Case of *Thomas Preston*, Esq. Jan. 5, for whether the Payment be one or many (no Money be paid down) you, i. e. Paper, for you, must be made Dr. to *Martin Unwin* for the Quantity bought of him, and the Value of it, and *Martin Unwin* must be made Cr. by Paper for the said Value; only in the Journal you must mention the several Times of Payment.

— 28 —

J. This Day I offered to pay *Martin Unwin* for the 1000 Reams of Paper bought of him Yesterday, if he would allow me 5 per Cent. Rebate for my early Payment, which he accordingly accepted of, and received of me in ready Money — — — — —

J. Allowed me Rebate on 500l. at 5 per Cent. — — — — —

Note 1, This Case is just the Reverse of that in Jan. 25: And you must observe that although you did not pay the full Debt, yet you must have the same Discharge as if you had; therefore *Martin Unwin* must be made Dr. to *Sundry Accounts*, viz. to Cash for your early Payment, and to Profit and Loss for the Rebate he allowed you; and each of them Cr. by *Martin Unwin* for their respective Sums.

2. If the Rebate had been agreed on, and the Money paid to the selling man, before the Goods had been entered in your Books, then there would have been no need of any more than one Journal Entry; for in that Case you must value the Goods at no more than just what you paid for them upon Rebate, and enter them as is shewn in the Example of Jan. 14.

— 29 —

J. Bought of *Robert Uxley*, 100 Pieces of *Norwich Crape*, qt. 1600 Yards, at 3s. 6d. per Yard — — — — —

J. Sold d^o *Uxley*, 500 Reams of Paper, at 10s. 6d. per Ream — — — — —

Note, Though this is but a single Case in Barter, i. e. only one Sort of Goods given for another, yet because they are unequal in their Value, and the Crape which you bought being worth more than the Paper, which you sold, you must of course be indebted to *Uxley*; therefore (as at Jan. 22, in the Case of *Robert Moore*) you must

1. Make *Norwich Crape* Dr. to *R. Uxley* for the Quantity bought of him, and its Value; and *R. Uxley* Cr. by *Norwich Crape* for the said Value.

2. Make *R. Uxley* Dr. to Paper for its Value, and Paper Cr. by *R. Uxley* for the Quantity sold him, and the Value thereof.

l. s. d.

500 — —

500 — —

280 — —

262 10 —

London, January 30, 1795.

- | | | | |
|--|-----|----|----|
| | l. | s. | d. |
| J. Sold William Warner 40 Pieces of Norwich Crape, | | | |
| qt. 640 Yards, at 4s. per Yard - - - - - | 128 | | |
| J. For which I have received present Money £28 0 0 | | | |
| J. By Assignment on Wm. Lowfield, Esq. - 50 0 0 | | | |
| J. The rest to stand out 3 Months, viz. - - 50 0 0 | | | |

Note 1. The Norwich Crape was sold to William Warner alone; but because Thomas Lowfield was indebted to Wm. Warner, in the Sum of 50l. and that Sum is now assigned or made over to you, Thomas Lowfield therefore becomes Dr. to Norwich Crape, i. e. to you, as well as William Warner; and in order to journalize this Case truly, you must make Sundry Accounts Drs. to Norwich Crape for the whole Value, viz. Cash for the Money received.

William Lowfield, Esq. for the Assignment on him; and William Warner for the remaining Sum due from him. Then make Norwich Crape Cr. by Sundry Accounts for the Quantity sold, and the Value thereof, and it will be right.

2. With regard to the Assignment on William Lowfield, Esq. which is a Bill receivable, some would erect an Account of Bills receivable, on account of such Bills as they may have occasion to receive, and it is not wrong so to do, when Circumstances direct that Way. However, I have not done it, principally because the several Bills receivable are for the most part from Persons, with whom the Merchant is supposed to correspond, for which Reason the Account of Bills receivable is useless.

- | | | | |
|---|----|----|----|
| | l. | s. | d. |
| J. Paid sundry Charges this Month, as per Book of House | | | |
| Expences - - - - - | 37 | 13 | |

Note. As a careful Merchant would be frugal in all his Expences; so it is not amiss to keep a Book of his House-hold Expences in particular, and once in the Month (or oftener if he thinks proper) to transfer the same into the Ledger, by opening an account of House-expences, and making it Dr. to Cash for the Expences of that Month; and Cash Cr. by House-Expences for the same Sum, balancing the same at last by Profit and Loss.

February 1

- | | | | |
|---|----|----|----|
| | l. | s. | d. |
| J.E.I. Sold Elias Skinner, Esq. as follows, | | | |
| J.T.P. 2 Hhds. of Lisbon Wine, at 8l. per Hhd. 16 0 0 | | | |
| J.B.A. 2 Hhds. of Oporto Wine, at 9l. per Hhd. 18 0 0 | | | |
| 4 Hhds. of French Wine, at 30l. per Hhd. 120 0 0 | | | |

- | | | | |
|---|----|----|----|
| | l. | s. | d. |
| For which I have received as follows, viz. | | | |
| Present Money - - - - - | 90 | 0 | 0 |
| By Assignment on Martin Unwin - - | 20 | 0 | 0 |
| The rest to stand out till the 18th Instant | 44 | 0 | 0 |

Note. This Case is a little complex, and cannot be stated like the last, because here are several Sorts of Goods sold, whereas in the last there was but one Sort sold; therefore that Dr. and Cr. may be truly stated, you must

1. Make Elias Skinner Dr. to Sundry Accounts, viz. to Lisbon, Oporto, and French Wine, for the Value of the Whole; and let each Sort of Goods be made Cr. by Elias Skinner for the Quantity sold, and its respective Value.

London, February 1, 1795.

l. s. d.

2. As you have received some Money, and also an Assignment in Part of Payment, you must discharge so much of the Accompt as these come to, to do which, you must make *Sundry Accompts* Drs. to *Elias Skinner*, viz. *Cash* for the Money which you have received, and *Martin Unwin* for *E. Skinner's* Assignment on him, payable to you; and then make *E. Skinner* Cr. by *Sundry Accompts* for the Value of them both. Thus will *E. Skinner* stand discharged by so much as the *Cash* and Assignment come to.

7. Bought of *Isaac Reynolds*, as follows, viz.

	l.	s.	d.
40 Pieces of Duroy, qt. 600 Yards,	180	0	0
at 6s. per Yard - - - -			
100 Pieces of Sagathee, qt. 1200	150	0	0
Yds. at 2s. 6d. per Yard - -			

For which I have Paid as follows,

	l.	s.	d.
Present Money - - - - -	100	0	0
Given d ^o <i>Reynolds</i> <i>E. Skinner's</i> Note	20	0	0
on <i>Martin Unwin</i> - - - -			
The Rest to stand out 4 Months -	210	0	0

330

330

Note, This *Case* is just the reverse of the former, and to state it truly in your *Journal*, you must

1. Make *Sundry Accompts*, viz. *Duroy* and *Sagathee*, Drs. to *Isaac Reynolds* for the several Quantities and their respective Values; and *Isaac Reynolds* Cr. by *Sundry Accompts*, for the whole Value.

2. As you have given both *Money* and a *Note* in Part of Payment, you must take care to discharge so much of the Debt as the *Note* and *Money* come to; to do which you must make *Isaac Reynolds* Dr. to *Sundry Accompts*, viz. to *Cash* for the Money paid him, and to *Martin Unwin* for *Skinner's* Note on him, now payable to *Isaac Reynolds*; and *Cash* and *Martin Unwin* Crs. by *Isaac Reynolds* for the Money and Note paid to ditto *Reynolds*.

7. Received of *John James* for the Use of *Thomas Shaw*,
Note, This *Case* is different from that in *Jan. 8*, because the Money which you received is not your own, but *Thomas Shaw's*, to whom you are accountable for the same; therefore you must make *Cash* Dr. not to the Person of whom you received it, but to *Thomas Shaw*, to whom it was before and is now due; and *Thomas Shaw* Cr. by *Cash* for the Sum so received.

100

7. Paid to *William Smith*, the Sum of 100l. which I Yesterday received for the Use of *Thomas Shaw* by Order of d^o *Shaw* - - - - -

100

Note, This is the *Converse* of the former *Case*, and differs from that in *Jan. 9*, because the Money which you paid was not your own, nor did *William Smith* receive the same as due from you, but from *Thomas Shaw*; therefore you must not make the Person to whom you paid the Money, but *Thomas Shaw* Dr. to *Cash* for the Sum paid; and *Cash* Cr. by *Thomas Shaw* for the same Sum.

London, February 5, 1795.

		l.	s.	d.
J.	Received of <i>Brandon George</i> in Full - - - -	57	—	—
	<i>Note</i> , Here you must make <i>Cash</i> Dr. to <i>Brandon George</i> for the Sum received, and <i>Brandon George</i> Cr. by <i>Cash</i> for the same Sum.			
	6			
J.	Received of <i>Thomas Preston</i> , Esq. in Full - - -	65	—	—
	<i>Note</i> 1. Here you must make <i>Cash</i> Dr. and <i>Thomas Preston</i> Cr. 2. Like <i>Cases</i> should always have like <i>Expressions</i> .			
	7			
J.T.P.	Bought of <i>Thomas Preston</i> , Esq. 10 Hhds. of <i>Oporto</i> Wine, at 9l. per Hhd. to pay <i>May</i> 14 next - -	90	—	—
	<i>Note</i> , <i>Oporto Wine</i> must here be made Dr. to <i>Thomas Preston</i> for the Quantity and its Value, and <i>Thomas Preston</i> Cr. by <i>Oporto Wine</i> for the said Value.			
	8			
J.T.L.	Sold <i>Abraham Sims</i> as follows,			
	5 Pieces of <i>Drugget</i> , containing 60 } Yards, at 4s. 4d. per Yard - - - - - }	13	0	0
	5 Pieces of <i>Broad Cloth</i> , qt. 85 Yards, } at 11s. per Yard - - - - - }	46	15	0
	12 Pieces of <i>Holland</i> , qt. 252 Ells, at } at 4s. per Ell - - - - - }	50	8	0
		100	3	—
	For which he paid me in Full.			
	<i>Note</i> 1. There is not a great Deal of Difference between one Parcel of <i>Goods</i> sold for ready Money, and several Parcels: for <i>Cash</i> must be made Dr. to them all, each Parcel being made Cr. by <i>Cash</i> for itself; and therefore must be journalized after the following Manner, viz. <i>Cash</i> Dr. to <i>Sundry Accounts</i> for the whole Value received; and <i>Drugget</i> , <i>Broad Cloth</i> , and <i>Holland</i> Crs. by <i>Cash</i> for the several Quantities sold, and their Values respectively. 2. In the Account of <i>Broad Cloth</i> , the Learner should observe that he has sold one Yard more than he bought; it must therefore be understood that he gained that Yard by the Difference of Measurement.			
	9			
J.	Received of <i>John Hammond</i> in Part - £67 0 0			
	Abated - - - - - 0 0 5	67	—	5
	<i>Note</i> , By looking back to the 20th Day of the last Month, you will find that <i>John Hammond</i> was to pay 67l. os. 5d. and the Abatement of the <i>Fivepence</i> being but a Trifle, the young Book-keeper may, perhaps, think it not worth taking Notice of: but as exactness is always required (or your Books will not balance) so it must by no Means be omitted; and therefore to state the Case truly, you must make <i>Sundry Accounts</i> Drs. to <i>John Hammond</i> for the whole Payment that should be made, viz. <i>Cash</i> for the Money you have received of him, and <i>Profit and Loss</i> for the Money abated him; Then make <i>John Hammond</i> Cr. by <i>Sundry Accounts</i> for both Money and Abatement.			

London, February 10, 1795.

J. Bought of William Baker, Esq. 100 Pieces of Serge,
 qt. 1400 Yards, at 1s. per Yard - - - -
 For which I paid present Money - - £20 0 0
 The rest to be paid on the 20th Instant - 50 0 0

l.	s.	d.
70	—	—
70	—	—

Note, This Case admits of two Ways of journalizing, and is the Reverse of that mentioned Jan. 23.

1. Make Serge Dr. to William Baker for the whole Quantity bought, and its Value, and William Baker Cr. by Serge for the said Value; then, because you have paid 20l. in Part, make William Baker Dr. to Cash for the Money paid him; and Cash Cr. by William Baker for the same Sum. Or,
2. Make Serge Dr. to Sundry Accounts, expressing the Quantity and its Value; then make Cash Cr. by Serge for the Money paid; and William Baker Cr. by Serge for the 50l. remaining due to him. But as this latter looks more like a good Book-keeper than the former, so I have made Choice of it accordingly.

J.R.M. Bought of Robert Moore, 40 Hhds. of Lisbon Wine, at
 7l. per Hhd. - - - - -
 Given Robert Moore in Part of Payment, as follows,
 J. 200 Reams of Paper, at 11s. per Ream £110 0 0
 In present Money - - - - - 70 0 0
 The rest on Demand - - - - - 100 0 0

l.	s.	d.
280	—	—
280	—	—

Note, This Case will admit of two Ways of journalizing, viz.

1. Make Lisbon Wine Dr. to Robert Moore for the whole Quantity of Wine bought, and its Value, and Robert Moore Cr. by Lisbon Wine for its Value; then make R. Moore Dr. to Sundry Accounts for the Value of what he has received, and Paper Cr. by Robert Moore for the Quantity sold and its Value; also Cash Cr. by Robert Moore for the Sum paid him, the Balance of which is 100l. due to him. Or,
2. Make Lisbon Wine Dr. to Sundry Accounts for the whole Quantity bought, and its Value; then make Paper Cr. by Lisbon Wine for the Quantity sold, and its Value; Cash Cr. by Lisbon Wine for the Sum of Money paid Robert Moore, and Robert Moore Cr. by Lisbon Wine for the Sum remaining due to him. Either of these Ways will do, but the expert Book-keeper will, I believe, make choice of the latter, as the better of the two.
3. As Robert Moore stood indebted to you 33l. 6s. 3d. before the Account was entered, it may seem something odd, that you should be made Debtor to him 100l. in the above Affair, when in reality you owe him no more than 66l. 13s. 9d. but this Difficulty will vanish with a little Consideration. For as the several Parts of the whole taken together must be equal to that Whole; so in the above Quantity of Lisbon Wine amounting to 280l. that particular Account must be balanced by your being made Dr. to Robert Moore 100l. though in Reality you owe him no more than 66l. 13s. 9d. as before, which Sum only must be paid on Demand.

J. Sold Brandon George 4 Hhds. of Lisbon Wine, at 8l. per Hhd.
 Note, Brandon George must be made Dr. to Lisbon Wine, and
 Lisbon Wine Cr. by Brandon George for its Quantity and Value.

l.	s.	d.
32	—	—

London, February 13, 1795.

J. Sold Robert Uxley, 10 Pieces of Serge, qt. 140 Yards,
at 15d per Yard — — — — —
Note, Here you must make Robert Uxley Dr. to Serge for its
Value, and Serge Cr. by R. Uxley for its Quantity and Value.

Sold Samuel Grainger, as follows, l. s. d.
J. 4 Pieces of Norwich Crape, qt. 64 Yds. } 12 16 0
at 4s. per Yard — — — — — }
J. 20 Pieces of Duroy, qt. 150 Yards, at } 48 15 0
6s. 6d. per Yard — — — — — }
J. 10 Pieces of Sagathee, qt. 120 Yards, } 17 0 0
at 2s. 10d. per Yard — — — — — }

Received present Money — 28 11 0
The Rest to pay March 1st next 50 0 0

Note, This differs very little from only one Sort of Goods sold
in like manner: for either way the Buyer must be made
Dr. but here the Buyer, i. e. Samuel Grainger must be
made Dr. to Sundry Accounts for the whole Value of the
Goods sold to him, and the several Sorts of Goods, viz.
Norwich Crape, Duroy and Sagathee, must be made Crs. by
Samuel Grainger for their several Quantities sold to him,
and their respective Values: Then Cash must be made Dr.
to Samuel Grainger for the Money received, and Samuel
Grainger Cr. by Cash for the same Sum.

Bought of Robert Uxley as follows, viz. l. s. d.
J.R.U. 10 Hnds. of French Wine, at 30l. per Hhd. 300 0 0
J.R.U. 10 Pipes of Canary, at 25l. per Pipe 250 0 0
J.R.U. 10 Hnds. of Lisbon Wine, at 7l. per Hhd. 70 0 0

J. For which I paid present Money — £100 0 0
J. 300 Reams of Paper, at 10s. 6d. per Ream 157 10 0
The rest payable, as per Note, in 2 Months 362 10 0

Note, This Case appears something like that in the 11th In-
stant, but is confined to only one Way of stating Dr. and
Cr. because here are several Sorts of Goods bought.
And although here is Barter in this Case, as in that, yet
the Goods not being Value for Value, you must make
Sundry Accounts, viz. French Wine, Canary, and Lisbon Wine
Drs. to R. Uxley, for the several Quantities bought, and
their respective Values, and R. Uxley Cr. by Sundry Ac-
counts for the whole Value: Then make R. Uxley Dr. to
Sundry Accounts for the Value of what he has received,
and Cash Cr. by R. Uxley for the Sum paid him, and
Paper Cr. by R. Uxley, for the Quantity sold and its
Value.

2. What was said of Bills receivable, p. 8. Jan. 30, may here
be observed concerning Bills payable.

London, February 16, 1795.

J.J.H. Bought of *John Herbert*, 20 Hhds. of Tobacco, qt.
76 C. 1 qr. 14 lb. at 4^l. 10s. per C. - - - -

l. s. d.

Which I have received in lieu of a Debt of 230 0 0
And returned the Overplus, which was 113 13 9

l. s. d.

343 13 9

343 13 9

Note, This Case may be journalized two Ways, viz.

1. Make Tobacco Dr. to *John Herbert* for the Quantity bought and its Value, and *John Herbert* Cr. by Tobacco for the said Value. Then make *John Herbert* Dr. to Cash for the Overplus paid him, and Cash Cr. by *John Herbert* for the said Overplus. Or,

2. Make Tobacco Dr. to Sundry Accounts, viz. to Cash and to *John Herbert* for the whole Sum that the Tobacco amounts to, and its Quantity; and *John Herbert* Cr. by Tobacco for so much as the Debt amounts to, and Cash Cr. by Tobacco for the Overplus paid to *John Herbert*. Either of these is right, but the ingenious Book-keeper will, I believe, prefer the latter, if he examines them carefully.

17

J.J.H. Sold *Martin Unwin*, 20 Hhds. of Tobacco, qt. 76 C.
1 qr. 14 lb. at 5^l. per C. - - - -

Note, It is very plain that *Martin Unwin* (he being the buying Man) must be made Dr. to Tobacco for its Value, and that Tobacco must be made Cr. by *Martin Unwin* for both Quantity and Value.

381 17 6

18

J. Received of *Elias Skinner* in Full - - - -

Note, As you receive the Money, you must necessarily make Cash Dr. to *Elias Skinner* for the same, and *Elias Skinner* Cr. by Cash for the like Sum.

44

19

J.R.M. Sold *Isaac Reynolds*, as follows, viz. l. s. d.

J.R.U. 14 Hhds. of Lisbon Wine, at 8^l. per Hhd. 112 0 0
5 Pipes of Canary, at 28^l. per Pipe - 140 0 0

252

The Balance of our Account to be paid in 6 Months.

Note, Whatever Dealings there may be between yourself and *Isaac Reynolds*, as often as he receives Goods he must be made Dr. for the same: And as here are several Sorts of Goods sold to him; so you must make him Dr. to Sundry Accounts for the whole Value, and each of them Cr. by *Isaac Reynolds*, for its respective Quantity and Value.

20

J. Paid *William Baker*, Esq. in Full - - - -

Note, As you have paid *William Baker*, he must be made Dr. to Cash, for that Sum, and Cash must be made Cr. by *William Baker* for the same Sum.

50

London, February 21, 1795.

		<i>l.</i>	<i>s.</i>	<i>d.</i>
	Bought of <i>Thomas Shaw</i> , as follows, <i>viz.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>
J.T.S.	44 Bags of Hops, wt. 132 C. 2 qrs } at 28 <i>s.</i> per C. - - - - - }	185	10	0
J.T.S.	20 Pieces of Drugget, qt. 280 Yards, } at 3 <i>s.</i> 4 <i>d.</i> per Yard - - - }	46	13	4
		232	3	4
	Sold to <i>Thomas Shaw</i> , as follows, <i>viz.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>
J.T.P.	10 Hhds. of Oporto Wine, at 11 <i>l.</i> per } Hhd. - - - - - }	110	0	0
J.R.M.	7 Hhds. of Lisbon Wine, at 8 <i>l.</i> per } Hhd. - - - - - }	56	0	0
	And paid him the Overplus, which } was - - - - - }	66	3	4
		232	3	4

Note, This is a *Cafe in Barter*, that is compound on both Sides; wherein several Sorts of Goods are given in Exchange for several other Sorts, and the Difference of their whole Values paid by you to *Thomas Shaw*; and therefore to book all these Circumstances rightly, you must

1. Make *Sundry Accounts Drs.* to *Thomas Shaw* for what you bought of him, *viz.* Hops and Drugget, for their respective Quantities and Value; and *Thomas Shaw Cr.* by *Sundry Accounts* for their whole Value.
2. Make *Thomas Shaw Dr.* to *Sundry Accounts* for what he has received: and make *Oporto Wine, Lisbon Wine, and Cash Crs.* by *Thomas Shaw* for their respective Quantities and Values.

22

- J. My good Friend *William Baker*, Esq. having Occasion for some Money, has desired me to lend him the Sum of 500*l.* upon Bond, for 6 Months, at 5 per Cent. which I have agreed to, and he has received the said Sum accordingly - - - - -

Note, Most Writers on this Subject make the Borrower Dr. to *Sundry Accounts*, that is, to *Cash* for the Sum lent him, and to *Interest Reasoning*, or else to *Profit and Loss* for the Interest; but as the Borrower may pay the Principal either before or after the limited Time in the Bond: so the Interest cannot be known at first, and therefore it is best to omit it, and only make the Borrower Dr. to *Cash* for the Principal by him received, and *Cash Cr.* by the Borrower for the same Sum, letting the Interest alone till it shall be paid.

23

- J. *John Osborne* being indebted to me in the Sum of 270*l.* has given me an Assignment on *James Jenkins* for the same Sum, which I have this Day received

Note, As *John Osborne* stands indebted to you in your Ledger, in the above named Sum, so he only must be cleared, though you have received the Money of *Jenkins*; for by *Jenkins's* paying you the Money by *Osborne's* Order, it is that *Osborne* stands clear of the Debt, and therefore you must make *Cash Dr.* to *John Osborne* for the aforesaid Sum, and *John Osborne Cr.* by *Cash* for the same Sum; *Jenkins* being out of the Question.

London, February 24, 1795.

- J. I am indebted to Capt. *William Andrews*. in the Sum of 246*l.* which he has called on me for; I have therefore given him an Assignment on Sir *Robert Johnson* for the like Sum, which he has this Day received - - - - -

l.	s.	d.
246	—	—
66	13	9
6	5	—
48	15	—
70	12	11

Note, This Entry differs from that next before, in as much as you stand indebted to Capt. *William Andrews*, and at the same Time Sir *Robert Johnson* stands indebted to you in a greater Sum: Therefore as Sir *Robert Johnson* has answered the Assignment, you must make Capt. *William Andrews* Dr. to Sir *Robert Johnson* for the Sum mentioned in the Assignment, and Sir *Robert Johnson* Cr. by Capt. *William Andrews* for the same Sum.

25

- J. I am indebted to *Robert Moore* 66*l.* 13*s.* 9*d.* he therefore has given *John Ash* a Draft on me for the like Sum, which I have this Day paid - - - - -

Note, This Case is just the reverse of that of the 23d Inst. therefore when you paid *John Ash*, it was for *Robert Moore's* Use: Hence you have nothing more to do, but to make *Robert Moore* Dr. to *Cash* for the Money paid on the Draft, and *Cash* Cr. by *Robert Moore* for the like Sum.

26

- J. *Samuel Grainger*, who stands indebted to me 50*l.* has compounded with his Creditors to pay them 2*s.* 6*d.* in the Pound; I have therefore received of him 6*l.* 5*s.* and given him a general Discharge - - -

Note, Notwithstanding that *Samuel Grainger* has paid you no more than 6*l.* 5*s.* yet you must give him Credit for the whole 50*l.* and in Order to do this you must

1. Make *Sundry Accounts* Drs. to *Samuel Grainger* in the whole Sum, that is, *Cash* for the Money which you have received, and *Profit and Loss* for the Sum abated him: And then
2. Make *Samuel Grainger*, Cr. by *Sundry Accounts* for the same Sum.

27

- J. Sold 10 Pieces of *Duroy*, qt. 150 Yards, at 6*s.* 6*d.* per Yard, to *Robert Uxley* - - - - -

Note, As *Robert Uxley* has bought the *Duroy*, but not paid for it, he, in Course, must be your Dr. for the same; and therefore if you make *Robert Uxley* Dr. to *Duroy* for the Value of of it, and *Duroy* Cr. by *Robert Uxley* for both the Quantity and Value, the Account will be rightly stated.

28

- J. Paid sundry Charges this Month, as per Book of House Expences - - - - -

Note, This Entry is exactly the same with that of Jan. 31 last, and therefore you are only to make *Household Expences* Dr. to *Cash* for the Money expended this Month, and *Cash* Cr. by *Household Expences* for the same Sum.

The end of the First Waste-Book.

(1)

The JOURNAL.

LONDON, January 1, 1795.

		<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>
	Sundry Accompts Drs. to Stock - -	10830	14	10 $\frac{1}{4}$			
1	Cash in ready Money - - - - -	8000	0	0			
1	Tobacco, for 19 Hhds. qt. 63 C. 1qr. 14lb. } at 4 <i>l.</i> 14 <i>s.</i> per C. - - - - - }	297	17	3			
1	Pepper, for 48 Bags, qt. 1026lb. at 16 <i>d.</i> } per lb. - - - - - }	68	8	0			
2	Canary, for 16 Pipes, at 25 <i>l.</i> per Pipe -	400	0	0			
2	Hops, for 30 Bags, qt. 109 C. 1qr. 12lb. } at 2 <i>l.</i> per C. - - - - - }	218	14	3 $\frac{1}{4}$			
2	French Wine, for 10 Hhds. at 27 <i>l.</i> per Hhd.	270	0	0			
2	Holland, for 20 Pieces, qt. 384 Ells, at 3 <i>s.</i> } per Ell - - - - - }	57	12	0			
2	Broad Cloth, for 10 Pieces, qt. 180 } Yards, at 10 <i>s.</i> per Yard - - - }	90	0	0			
3	Shalloon, for 7 Pieces, qt. 100 Yards, at } 2 <i>s.</i> 4 <i>d.</i> per Yard - - - - - }	11	13	4			
3	Drugget, for 5 Pieces, qt. 60 Yards, at } 3 <i>s.</i> 6 <i>d.</i> per Yard - - - - - }	10	10	0			
3	Thomas Preston, Esq. on Demand - -	100	0	0			
3	Sir Robert Johnson - - - - -	476	0	0			
3	John Herbert - - - - -	250	0	0			
4	Capt. John Smith (to pay the 18th Instant)	580	0	0			
1	Stock Dr. to Sundry Accompts - - -	535	13	0	10830	14	10 $\frac{1}{4}$
1	To Capt. William Andrews on Demand -	270	0	0			
4	To Sir Humphrey Parsons (to pay the 8th } Instant - - - - - }	100	0	0			
4	To William Baker, Esq. (to pay the 17th } Instant) - - - - - }	150	0	0			
4	To William Warner - - - - -	15	13	0			
					535	13	—

Note, The *Inventory* being journalized, as above, you must next turn to your *Ledger*, and therein erect an *Accompt* for each of these *Particulars*, in the following Manner :

- (1.) You must begin with *Stock*, and in a good Round Text-Hand on the left Folium of the Book, write *Stock Dr.* and on the right Folium in the same Hand, write *Per Contra Cr.*
- (2.) Because *Sundry Accompts* are *Drs. to Stock*, you must in your *Ledger* make *Stock Cr.* by *Sundry Accompts*, expressing the whole Value.
- (3.) Make every particular Part *Dr. to Stock* for its Quantity (which mention in your inner Column) and Value respectively.
- (4.) Beginning these *Particulars* with *Cash*, you must, as in *Stock*, make *Cash Dr. per Contra Cr.* and then beneath in small Hand,

London, January 1, 1795.

on the Debtor Side, put the Year and Day of the Month, and the Folium of the *Journal*, and then write, To Stock in Ready Money, expressing the Sum. The like do with *Tobacco*, *Pepper*, &c.

(5.) After this is done, you must next (because you stand indebted to several Persons) make *Stock Dr.* to *Sundry Accounts* for the Sum of all your Debts.

(6.) Make each Particular Man *Cr.* by *Stock* (on the Creditor Side) for the Sum which you owe him; observing also, the *Date* and *Folium*. This is posting.

2. The left Hand Page of the *Ledger* is always the Debtor Side, and the right Hand Page is always the Creditor Side.

3. No Merchant erects an *Accompt* of himself in the *Ledger*, because his own *Stock* stands for him.

			l.	s.	d.
1	2				
1	Cash Dr. to Holland - - - - -	£22 0 0	22	—	—
2	For 8 Pieces, qt. 132 Ells, at 3s. 4d per Ell, for ready Money				
5	3				
5	Brandon George Dr. to French Wine - -	£57 0 0	57	—	—
2	For 2 Hhds at 28l. 10s. per Hhd. to pay in one Month				
5	4				
5	Oporto Wine Dr. to Thomas Preston, Esq. -	£35 0 0	35	—	—
3	For 5 Hhds. at 7l. per Hhd. - - - - -				
5	5				
5	Samuel Fairman, Dr. to French Wine - -	£28 0 0	28	—	—
2	For 1 Hhd. at 28l per Hhd. - - - - -				
5	6				
5	Elias Skinner, Dr. to Oporto Wine - - -	£27 0 0	27	—	—
5	For 3 Hhds. at 9l. per Hhd. to pay the 12th Instant -				
1	7				
1	Cash Dr. to Sir Robert Johnson - - -	£100 0 0	100	—	—
3	Received in Part - - - - -				
4	8				
4	Sir Humphrey Parsons Dr. to Cash - -	£100 0 0	100	—	—
1	Paid in Full - - - - -				
6	9				
6	Lisbon Wine Dr. to Broad Cloth - - -	£49 0 0	49	—	—
2	For 7 Hhds. at 7l. per Hhd. bought of Elias Ingram, for which I sold him 5 Pieces of Broad Cloth, qt. 96 Yards, at 10s. 2½d. per Yard, amounting to the same Sum -				
6	10				
6	William Lowfield, Esq. Dr. to Hops - -	£66 3 0	66	3	—
2	For 10 Bags, qt. 31 C. 2 qrs. at 2l. 2s. per C. - - -				
4	11				
4	Sir Humphrey Parsons Dr. to Lisbon Wine -	£16 0 0	16	—	—
6	For 2 Hhds. at 8l. per Hhd. - - - - -				
1	12				
1	Cash Dr. to Elias Skinner - - - - -	£27 0 0	27	—	—
5	Received in Full - - - - -				
	D				

London, January 13, 1795.

			l.	s.	d.
1	Cash Dr. to Lisbon Wine	— — — — £25 10 0			
6	For 3 Hhds. at 8l. 10s. per Hhd	— — — — —	25	10	—
		14			
1	Tobacco Dr. to Cash	— — — — £298 0 0			
1	For 20 Hhds. qt. 74 C. 2 qrs. at 4l. per C.	— — — — —	298	—	—
		15			
6	Thomas Johnson Dr. to sundry Accompts	— £256 14 3 $\frac{3}{4}$			
1	To Tobacco, for 10 Hhds. qt. 37 C. 1 qr. }	171 19 3 $\frac{3}{4}$			
	15lb. at 4l. 12s. per C.	— — — — —			
2	To French Wine for 3 Hhds. at 28l. 5s per Hhd.	84 15 0			
		16	256	14	3 $\frac{3}{4}$
1	Cash Dr. to Sir Robert Johnson	— — — — £100 0 0			
3	Received in Part	— — — — —	100	—	—
		17			
4	William Baker, Esq. Dr. to Cash	— — — — £150 0 0			
1	Paid in full	— — — — —	150	—	—
		18			
1	Cash Dr. to Capt. John Smith	— — — — £580 0 0			
4	Received in full	— — — — —	180	—	—
		19			
6	Stuffs Dr. to John Herbert	— — — — £20 0 0			
3	For 20 Pieces, qt. 240 Yards, at 20d. per Yard	— — — — —	20	—	—
		20			
6	John Hammond, Esq. Dr. to Tobacco	— — — — £167 0 5			
1	For 10 Hhds. qt. 37 C 0 qrs. 13lb. at 4l 10s. per C. he to pay as follows, viz				
	On February the 9th next	— — — — £67 0 5			
	In 3 months	— — — — — 100 0 0			
		21	167	—	5
4	Capt. William Andrews Dr. to Stuffs	— — — — £24 0 0			
6	For 20 Pieces, qt. 240 Yards, at 2s. per Yard	— — — — —	24	—	—
		22			
7	Robert Moore Dr. to sundry Accompts	— — — — £533 6 3			
1	To Tobacco, for 19 Hhds. qt. 63 C. 1 qr. }	301 0 7 $\frac{1}{2}$			
	14lb. at 4l. 15s. per C	— — — — —			
1	To Pepper, for 48 Bags, qt. 1026lb. at 17d. }	72 13 6			
	per lb.	— — — — —			
2	To Hops, for 20 Bags, qt. 77 C. 3 qrs. 12lb. }	159 12 1 $\frac{1}{2}$			
	at 2l. 1s. per C.	— — — — —			
		23	533	6	3
2	Canary Dr. to Robert Moore	— — — — £500 0 0			
7	For 20 Pipes, at 25l. per Pipe	— — — — —	500	—	—

London, January 23, 1795.

						l.	s.	d.
	Sundry Accompts Drs. to Canary, for 20							
	Pipes, at 28l. per Pipe, sold John Osborne	560	0	0				
1	Cash received in Part - - - - -	290	0	0				
7	John Osborne for the Remainder - - -	270	0	0	560			
2								
	24							
7	Richard Remnant, Dr. to Canary - -	£432	0	0				
2	For 16 Pipes, at 27l. per Pipe, to pay in 3 Months - -				432			
	25							
	Sundry Accompts Drs. to Richard Remnant	£432	0	0				
1	viz. Cash received for early Payment - -	426	13	4				
9	Profit and Loss, for the Rebate on 432l. }							
7	for 3 Months, at 5 per Cent. - - }	5	6	8	432			
	26							
6	William Lowfield, Esq. Dr. to Shalloon -	£12	10	0				
3	For 7 Pieces, qt. 100 Yards, at 2s. 6d. per Yard - -				12	10		
	27							
7	Paper Dr. to Martin Unwin - - - - -	£500	0	0				
7	For 1000 Reams at 10s. per Ream, for which I am to pay as follows,							
	Within 1 Month - - -	100	0	0				
	2 Months - - -	100	0	0				
	3 Months - - -	300	0	0	500			
	28							
7	Martin Unwin Dr. to Sundry Accompts	£500	0	0				
1	viz. To Cash - - - - -	405	1	1½				
9	To Profit and Loss, for the Rebate, on }							
	500l. at 5 per Cent. - - - }	4	18	10½	500			
	29							
8	Norwich Crape Dr. to Robert Uxley -	£280	0	0				
8	For 100 Pieces, qt. 1600 Yards, at 3s. 6d. per Yard -				280			
8	Robert Uxley Dr. to Paper - - - - -	262	10	0				
7	For 500 Reams, at 10s. 6d. per Ream - - - - -				262	10		
	30							
	Sundry Accompts Drs. to Norwich Crape, for }							
	40 Pieces, qt. 640 Yards, at 4s. per Yard }	128	0	0				
1	viz. Cash received in Part - - - - -	28	0	0				
6	William Lowfield, Esq. for William Warner's Assignment on him - - - }	50	0	0				
4	William Warner for the Remainder, to }							
8	stand 3 Months - - - - - }	50	0	0				
	D 2				128			

London, January 31, 1795.

			l.	s.	d.
5	House Expences Dr. to Cash	- - - £37 13 3			
1	For sundry Charges paid this Month, as per Book of House- Expences	- - - - -	37	13	3
	February 1.				
5	Elias Skinner Dr. to Sundry Accompts	£154 0 0			
6	viz. To Lisbon Wine, for 2 Hhds. at 8l. per Hhd.	16 0 0			
5	To Oporto Wine, for 2 Hhds. at 9l. per Hhd.	18 0 0			
2	To French Wine, for 4 Hhds. at 30l. per Hhd.	120 0 0			
	Sundry Accompts Drs. to Elias Skinner	£110 0 0	154		
1	viz. Cash received in Part	- - - 90 0 0			
7	Martin Unwin, for d ^o Skinner's Assign- ment on him, payable to me	- } 20 0 0	110		
5					
	2				
	Sundry Accompts Drs. to Isaac Reynolds	- £330 0 0			
8	viz. Duroy, for 40 Pieces, qt. 600 Yards,	} 180 0 0			
	at 6s. per Yard				
8	Sagathee for 100 Pieces, qt. 1200 Yards,	} 150 0 0			
8	at 2s. 6d. per Yard		330		
8	Isaac Reynolds Dr. to Sundry Accompts	120 0 0			
1	viz. To Cash paid him in Part for the above mentioned Goods	- - - } 100 0 0			
7	To Martin Unwin, for Skinner's Note, on him, payable to Reynolds	- - } 20 0 0	120		
	3				
1	Cash Dr. to Thomas Shaw	- - - £100 0 0			
9	Received of John James for the Use of d ^o Shaw	- - -	100		
	4				
9	Thomas Shaw Dr. to Cash	- - - £100 0 0			
1	Paid to William Smith, by Order of d ^o Shaw	- - -	100		
	5				
1	Cash Dr. to Brandon George	- - - £57 0 0			
5	Received in Full	- - -	57		
	6				
1	Cash Dr. to Thomas Preston, Esq.	- - £65 0 0			
3	Received in Full	- - -	65		
	7				
5	Oporto Wine Dr. to Thomas Preston, Esq.	£90 0 0			
3	For 10 Hhds. at 9l. per Hhd. to pay May 14 next	-	90		

London, February 8, 1795.

			l.	s.	d.
1	Cash Dr. to Sundry Accompts - - -	£110 3 0			
3	viz. To Drugget, for 5 Pieces, qt. 60 Yards, } at 4s. 4d. per Yard - - - -	13 0 0			
2	To Broad Cloth, for 5 Pieces, qt. 85 } Yards, at 11s. per Yard. - - -	46 15 0			
2	To Holland, for 12 Pieces, qt. 25 2 Ells, } at 4s. per Ell - - - - -	50 8 0			
			110	3	
1	Sundry Accompts Drs. to <i>John Hammond</i> , Esq. £67 0 0				
9	viz. Cash received in Part - - - -	67 0 0			
6	Profit and Loss abated him - - - -	0 0 5	67		5
9	Serge Dr. to Sundry Accompts for 100 Pieces } qt. 1400 Yards, at 1s. per Yard	70 0 0			
1	viz. To Cash paid in Part - - - -	20 0 0			
4	To <i>William Baker</i> , Esq. for the rest } to be paid the 20th Instant - - -	50 0 0			
			70		
6	Lisbon Wine Dr. to Sundry Accompts, for 40 } Hhds. at 7l. per Hhd. - - - -	280 0 0			
7	viz. To Paper, for 200 Reams, at 11s. per } Ream - - - - -	110 0 0			
1	To Cash paid in Part - - - -	70 0 0			
7	To <i>Robert Moore</i> for the rest, to be paid } on Demand - - - - -	100 0 0			
			280		
5	Bradon George Dr. to Lisbon Wine - - -	£32 0 0			
6	For 4 Hhds. at 8l. per Hhd. - - - -		32		
8	Robert Uxley Dr. to Serge - - - -	£8 15 0			
9	For 10 Pieces, qt. 140 Yards, at 15d. per Yard - -		8	15	
10	Samuel Grainger, Dr. to Sundry Accompts	£78 11 0			
8	viz. to Norwich Crape, for 4 Pieces, qt. 64 } Yards, at 4s. per Yard - - -	12 16 0			
8	To Duroy, for 10 Pieces, qt. 150 Yards, } at 6s. 6d. per Yard - - - -	48 15 0			
8	To Sagathee, for 10 Pieces, qt. 120 } Yards, at 2s. 10d. per Yard - -	17 0 0			
1	Cash Dr. to Samuel Grainger - - - -	£28 11 0	78	11	
10	Received in Part for the above Goods - - - -		28	11	

London, February 15, 1795.

			l.	s.	d.
	Sundry Accompts Drs. to Robert Uxley -	£620 0 0			
2	viz. French Wine, for 10 Hhds. at 30l. per				
	Hhd. - - - - -	300 0 0			
2	Canary, for 10 Pipes, at 25l. per Pipe	250 0 0			
6	Lisbon Wine, for 10 Hhds. at 7l. per				
8	Hhd. - - - - -	70 0 0	620		
8	Robert Uxley Dr. to Sundry Accompts -	£257 10 0			
1	viz. To Cash paid him in Part - - -	100 0 0			
7	To Paper for 300 Reams, at 10s. 6d.				
	per Ream - - - - -	157 10 0	257	10	
	16				
1	Tobacco Dr. to Sundry Accompts, for 20				
	Hhds. qt. 76 C. 1 qr. 14 lb. at 4l. 10s.				
	per C. - - - - -	343 13 9			
1	viz. To Cash paid in Part - - - -	113 13 9			
3	To John Herbert, for the clearing of a				
	Debt of - - - - -	230 0 0	343	13	9
	17				
7	Martin Unwin Dr. to Tobacco - - -	£381 17 6			
1	For 20 Hhds. qt. 76 C. 1 qr. 14 lb. at 5l. per C. - -		381	17	6
	18				
1	Cash Dr. to Elias Skinner - - - -	£44 0 0			
5	Received in Full - - - - -		44		
	19				
8	Isaac Reynolds Dr. to Sundry Accompts -	252 0 0			
6	viz. To Lisbon Wine, for 14 Hhds. at 8l.				
	per Hhd. - - - - -	112 0 0			
2	To Canary, for 5 Pipes, at 28l. per				
	Pipe - - - - -	140 0 0	252		
	The Balance of our Accompts to be paid in 6 Months.				
	20				
4	William Baker, Esq. Dr. to Cash - - -	£50 0 0			
1	Paid him in Full - - - - -		50		

London, February 21, 1795.

			l.	s.	d.
	Sundry Accompts Drs. to <i>Thomas Shaw</i>	£232 3 4			
2	<i>viz.</i> Hops, for 44 Bags, wt. 132 C. 2 qrs. olb. } at 28s. per C. - - - - - }	185 10 0			
3	Drugget, for 20 Pieces, qt. 280 Yards, } at 3s. 4d. per Yard - - - - - }	46 13 4			
9			232	3	4
9	<i>Thomas Shaw</i> Dr. to Sundry Accompts	£232 3 4			
5	<i>viz.</i> To <i>Oporto</i> Wine for 10 Hhds. at 11l. } per Hhd. - - - - - }	110 0 0			
6	To <i>Lisbon</i> Wine, for 7 Hhds. at 8l. per } Hhd. - - - - - }	56 0 0			
1	To Cash for the Overplus paid him	66 3 4			
			232	3	4
<i>Note, In the Cash Book there is an Error made by the placing of the above-mentioned 66l. 3s. 4d. on the Dr. Side instead of the Cr. Side. And therefore, as no Erasements are to be made in your Books of Accompts, this Error can be corrected no other Way than by making another Error of the same Sum to balance it on the Cr. Side. This Error was made on Purpose to shew the Learner how he must correct an Error made in the like Case.</i>					
4	<i>William Baker</i> , Esq. Dr. to Cash - - -	£500 0 0			
1	For so much lent him upon Bond, for 6 Months. at 5 per Cent.		500	-	-
1	Cash Dr. to <i>John Osborne</i> - - - - -	£270 0 0			
7	Which Sum I have received this Day of <i>James Jenkins</i> , by an Assignment on d ^o <i>Jenkins</i> , by d ^o <i>Osborne</i> - - -		270	-	-
4	Capt. <i>William Andrews</i> Dr. to Sir <i>Rob. J. Benson</i>	£246 0 0			
3	For my Assignment on d ^o Sir <i>Robert</i> , payable to d ^o <i>Andrews</i>		246	-	-
7	<i>Robert Moore</i> Dr. to Cash - - - - -	£66 13 9			
1	For a Draft on me by d ^o <i>Moore</i> , payable to <i>John Ash</i> , or Order - - - - -		66	13	9
	Sundry Accompts Drs. to <i>Samuel Grainger</i> -	£50 0 0			
1	<i>viz.</i> Cash received of d ^o <i>Grainger</i> - - -	6 5 0			
9	Profit and Loss abated in Composition	43 15 0			
10			50	-	-
8	<i>Robert Uxley</i> Dr. to <i>Duroy</i> - - - - -	£48 15 0			
9	For 10 Pieces, qt. 150 Yards, at 6s. 6d. per Yard - -		48	15	-
5	House-Expences Dr. to Cash - - -	£70 12 11			
1	For sundry Charges paid this Month, as per Book of House-Expences - - - - -		70	12	11

The End of the First Journal.

The L E D G E R.

The *Alphabet* to the LEDGER.

A. <i>Andrews Capt. William</i> 4	E.	I. <i>Johnson Sir Robert</i> - - 3 <i>Johnson Thomas</i> - - - 6
B. Broad Cloth - - - - 2 <i>Baker William, Esq.</i> - 4 Balance - - - - - 10	F. <i>French Wine</i> - - - 2 <i>Fairman Samuel</i> - - - 5	K.
C. Cash - - - - - 1 Canary - - - - - 2 Cloth Broad - - - 2 Crape Norwich - - 8	G. <i>George Brandon</i> - - - 5 <i>Grainger Samuel</i> - - 10	L. <i>Lisbon Wine</i> - - - - - <i>Lowfield William, Esq.</i> 6
D. Drugget - - - - - 3 Duroy - - - - - 8	H. Hops - - - - - 2 Holland - - - - - 2 <i>Herbert John</i> - - - 3 House Expences - - 5 <i>Hammond John, Esq.</i> 6	M. <i>Moore Robert</i> - - - - 7

The L E D G E R.

The Alphabet to the LEDGER.

N.	R.	W.
Norwich Crape - - 8	Remnant Richard - 7 Reynolds Isaac - - 8	Wine Canary - - 2 Wine French - - 2 Warner William - 4 Wine Oporto - - 5 Wine Lisbon - - 6
O.	S.	X.
Oporto Wine - - 5 Osborne John - - 7	Stock - - - 1 Shalloon - - - 3 Smith Capt. John - 4 Skinner Elias - - 5 Stuffs - - - 6 Sagathee - - - 8 Shaw Thomas - - 9 Serge - - - 9	
P.	T.	Y.
Pepper - - - 1 Preston Thomas, Esq. 3 Parsons Sir Humphrey 4 Paper - - - 7 Profit and Loss - 9	Tobacco - - - 1	
Q.	U.	Z.
	Unwin Martin - - 7 Uxley Robert - - 8	

		Dr.			
			l.	s.	d.
1795		Stock			
Jan. 1	—	To Sundry Accompts — — — — —	535	13	—
Feb. 28	R	To Balance, for the nett Proceeds of my whole Estate — — — — —	10 105 13	5	4 $\frac{1}{4}$
Note 1, The first Line on this Side contains the whole of what you owed at your first setting out in Trade.			110 48	18	4 $\frac{1}{4}$
2. The Balance contains the whole of your Estate, in Goods, Cash, and Debts, due to you at the closing of your Books.					
3. Every Entry in the Ledger must contain so much of the Transaction as may be wrote in one Line, and no more; though for Necessity's Sake, two Lines are often used here.					

		Dr.			
			l.	s.	d.
1795		Cash			
Jan. 1	I	To Stock — — — — —	1 8000	—	—
31	—	To Sundry Accompts, received this Month	1599	3	4
Feb. 8	—	To Sundry Accompts, received this Month	837	19	—
			10437	2	4

		Dr.			
			Hhds.	C.	qr.
1795		Tobacco			
Jan. 1	I	To Stock, at 4l. 14s. per C.	19	63	1 14
14	3	To Cash, at 4l. per C. —	20	74	2 0
Feb. 16	7	To Sundry Accompts, at 4l. 10s. per C. — — —	20	76	1 14
28	R	To Profit and Loss gained by this Account — —			
			59	214	1 0

Note, All Accompts of Goods are balanced either by Profit and Loss for the Gain or Loss on the Sale thereof; or by Balance for what remains unsold: or by both; in the present Case, the Tobacco is all sold, and therefore balanced only by Profit and Loss for the Gain, which is very easily obtained; for as the Dr. Side contains the prime Cost of the Goods, that is

		Dr.			
			Bags	lb.	
1795		Pepper			
Jan. 1	I	To Stock, at 16d. per lb. — — —	48	1026	1 68 8
Feb. 28	R	To Profit and Loss gained by this Account — — — — —			9 4 5 6
					72 13 6

		Per Contra	Cr.		l.	s.	d.
1795							
Jan. 1	I	By Sundry Accompts - - - - -	7	—	10830	14	10 $\frac{1}{4}$
Feb. 28	R	By Profit and Loss gained by two Month's trading	9	—	218	3	6
					<u>11048</u>	<u>18</u>	<u>4$\frac{1}{4}$</u>

Note 1. The first Line on this Side contains the Whole of your Estate, viz. Goods, Cash, and Debts due to you at your first setting out in Trade.

2. The Profit and Loss contains the whole of your Gain at the closing of your Books.

		Per Contra	Cr.		l.	s.	d.
1795							
Jan. 31	—	By Sundry Accompts, paid this Month -	—	—	1080	14	4 $\frac{1}{2}$
Feb. 28	—	By Sundry Accompts, paid this Month -	—	—	1257	3	9
	R	By Balance remaining in Hand, carried to the next Ledger - - - - -	10	—	8099	4	2 $\frac{1}{2}$
					<u>10437</u>	<u>2</u>	<u>4</u>

Note, The Balance of this Account (if any) is always placed on the Cr. Side, and shews what Money is remaining in your Hands; and the Reason is very obvious, because no man can pay more than he receives.

		Per Contra	Cr.								
1795					Hhds.	C.	qr.	lb.	Mark		
Jan. 15	3	By Thomas Johnson, at 4l.									
		12s. per C. for - -	10	37	1	15	I	H	6	171	19 3 $\frac{3}{4}$
20	3	By John Hammond, Esq. at									
		4l. 10s. per C. for -	10	37	0	13	I	H	6	167	— 5
22	3	By Robert Moore, at 4l. 15s.									
		per C. for - - -	19	63	1	14	I	C	7	301	— 7 $\frac{1}{2}$
Feb. 17	7	By Martin Unwin, at 5l. per									
		C. for - - - -	20	76	1	14	I	H	7	381	17 6
					<u>59</u>	<u>214</u>	<u>1</u>	<u>0</u>		<u>1021</u>	<u>17 10$\frac{1}{4}$</u>

what you gave for them, and the Cr. Side what they were sold for; so, if the Cr. Side be the greater, the Difference between them is the Gain; but if it should happen that the Dr. Side is greater (as it does sometimes, through Decay of Goods, or the Market Price falling) then the Difference is the Loss, and will always fall on the Cr. Side.

		Per Contra	Cr.								
1795											
Jan. 22	3	By Robert Moore, at 17d. per lb. for -	8	1026	7	72	13	6			

		Canary		Dr.		l.	s.	d.
				Pipes Mark				
1795								
Jan. 1	1	To Stock, at 25 <i>l.</i> per Pipe	- -	16	U L	4	00	—
22	5	To Robert Moore, at 25 <i>l.</i> per Pipe	-	20	R M	5	00	—
Feb. 15	7	To Robert Uxley, at 25 <i>l.</i> per Pipe	-	10	R U	2	50	—
28	R	To Profit & Loss, gained by this Account				1	07	—
				46		12	57	—

Note, Here it appears that the Goods are not all sold, and therefore before you call tell the Gain or Loss, you must first find the Value of the Goods that are unsold, at prime Cost, and add to it the Value of the Goods

		Hops		Dr.		l.	s.	d.
				Bags C. qr. lb. Mark				
1795								
Jan. 1	1	To Stock, at 2 <i>l.</i> per C. for	30	109	1 12	2	18	14 3 $\frac{1}{4}$
Feb. 21	8	To Thomas Shaw, at 1 <i>l.</i> 8 <i>s.</i>						
		per C. for - - -	44	132	2 0	18	5	10 —
28	R	To Profit and Loss, gained by this Account				9	7	10 $\frac{1}{4}$
				74	241	3	12	1 $\frac{1}{2}$

Note, Hence appears the Usefulness of having Goods marked, when they have been purchased of several

		French Wine		Dr.		l.	s.	d.
				Hhds. Mark				
1795								
Jan. 1	1	To Stock, at 27 <i>l.</i> per Hhd. for	-	10	B A	2	70	—
Feb. 15	7	To Robert Uxley, at 30 <i>l.</i> per Hhd. for		10	R U	3	00	—
28	R	To Profit & Loss, gained by this Account				9	19	15 —
				20		5	89	15 —

		Holland		Dr.		l.	s.	d.
				Pcs. Ells				
1795								
Jan. 1	1	To Stock, at 3 <i>s.</i> per Ell	- - -	20	384	5	7	12 —
Feb. 28	R	To Profit & Loss, gained by this Account				9	14	16 —
				20	384	7	2	8 —

		Broad Cloth		Dr.		l.	s.	d.
				Pcs. Yds.				
1795								
Jan. 1	1	To Stock, at 10 <i>s.</i> per Yard	- - -	10	180	9	0	—
Feb. 28	R	To Profit & Loss, gained by this Account				9	5	15 —
				10	180	9	5	15 —

		Per Contra	Cr.		l.	s.	d.
1795			Pipes Mark				
Jan. 23	4	By Sundry Accompts, at 28 ^{l.} per Pipe, for	20 R M	—	560	—	—
24	4	By Richard Remnant, at 27 ^{l.} per Pipe, to pay in 3 Months — — — —	16 I L	7	43 ²	—	—
Feb. 19	7	By Isaac Reynolds, at 28 ^{l.} per Pipe, for	5 R U	8	140	—	—
28	R	By Balance, remaining unfold, at 25 ^{l.} per Pipe, for — — — — —	5 R U	10	125	—	—
that have been sold (for the whole Quantity must stand on both Sides, be the Value less or more) then the Difference, as before, will be the Gain or Loss on the Sale of those Goods.					46	1257	—

		Per Contra	Cr.		l.	s.	d.
1795			Bags C. qr. lb. Mark				
Jan. 10	2	By William Lowfield, Esq. at 2 ^{l.} 2 ^{s.} per C. for —	10 31 2 0 S C	6	66	3	—
22	4	By Robert Moore, at 2 ^{l.} 1 ^{s.} per C. for — — —	20 77 3 12 S C	7	159	12	1 ¹ / ₂
Feb. 28	R	By Balance unfold, at 1 ^{l.} 8 ^{s.} per C. for — — —	44 132 2 0 T S	10	185	10	—
Persons at different Times and Prices					74	241	3 12
						411	5 1 ¹ / ₂

		Per Contra	Cr.		l.	s.	d.
1795			Hhds. Mark				
Jan. 3	2	By Brandon George, at 28 ^{l.} 10 ^{s.} per Hhd. for	2 B A	5	57	—	—
5	2	By Samuel Fairman, at 28 ^{l.} per Hhd. for	1 B A	5	28	—	—
15	3	By Thos. Johnson, at 28 ^{l.} 5 ^{s.} per Hhd. for	3 B A	6	84	15	—
Feb. 1	5	By Elias Skinner, at 30 ^{l.} per Hhd. for	4 B A	5	120	—	—
28	R	By Balance unfold, at 30 ^{l.} per Hhd.	10 R U	10	300	—	—
					20	589	15

		Per Contra	Cr.		l.	s.	d.
1795			Pcs. Ells.				
Jan. 2	2	By Cash, at 3 ^{s.} 4 ^{d.} per Ell, for —	8 132	1	22	—	—
Feb. 8	6	By Cash, at 4 ^{s.} per Ell, for — —	12 252	1	50	8	—
					20	384	8

		Per Contra	Cr.		l.	s.	d.
1795			Pcs. Yds.				
Jan. 1	2	By Lisbon Wine, at 10 ^{s.} 2 ¹ / ₂ ^{d.} per Yard	5 96	6	49	—	—
Feb. 28	6	By Cash, at 11 ^{s.} per Yard — — —	5 85	1	46	15	—
Note, Here is a Yard gained by the Difference of Measurement.					10	95	15

		Shalloon	Dr.	l.	s.	d.
1795			Pcs. Yds.			
Jan. 1	I	To Stock, at 2s. 4d. per Yard for	- 7 100	1	11	13 4
Feb. 28	R	To Profit & Loss, gained by this Account		9	16	8
					12	10

1795		Dr.	Pcs.	Yds.	Mark				
Jan. 1	1	To Stock, at 3s. 6d. per Yard, for	5	60	T L	1	10	10	—
Feb. 21	8	To Thomas Sharw, at 3s. 4d. per							
		Yard, for — — — —	20	280	T S	9	46	13	4
28	R	To Profit and Loss, gained by this							
		Accompt — — — —				9	2	10	—
			25	340			59	13	4

1795	Thomas Preston, Esq.		Dr.		
Jan. 1	I	To Stock - - - - -	I	100	—
Feb. 28	R	To Balance due to him, to pay May 14 next	10	90	—
				190	—

Note 1. The *Dr.* Side of any Man's Accompt shews what he stands indebted to you ; and the *Cr.* Side shews what you stand indebted to him : And when the *Cr.* Side exceeds the *Dr.* (as in this Case) the Balance of the Accompt must be placed on the *Dr.* Side, and

1795		Sir Robert Johnson	Dr.			
Jan. 1	1	To Stock - - - - -		1	476	—
Error	R	To Balance due to him - - - - -		10	30	—
					—	—
					506	—

1795	John Herbert	Dr.	
Jan. 1	To Stock - - - - -		250

		Per Contra		Cr.				l.		s.		d.	
				Pcs. Yds.									
1795	Jan. 26	4	By William Lowfield, Esq. at 2s. 6d. per Yard, for - - - - -	7	100	6		12	10				
		Per Contra		Cr.									
				Pcs. Yds. Mark									
1795	Feb. 8	6	By Cash, at 4s. 4d. per Yard, for	5	60	T L	1	13					
	28	R	By Balance, unfold, at 3s. 4d. per Yard, for - - - - -	20	280	T S	10	46	13	4			
				25	340			59	13	4			
		Per Contra		Cr.									
1795	Jan. 4	2	By Oporto Wine - - - - -				5	35					
	Feb. 6	5	By Cash, received in full - - - - -				1	65					
	7	5	By Oporto Wine, to pay May 14 next - - - - -				5	90					
								190					
shews what you are really indebted to him.													
2. The Price per Hbd. Piece Yard, Ell, &c. and the Quantity of any Sort of Goods, are never put under any Man's name in the Ledger.													
		Per Contra		Cr.									
1795	Jan. 7	2	By Cash, received in Part - - - - -				1	100					
	16	3	By Cash, received in Part - - - - -				1	100					
	Feb. 24	8	By Capt. William Andrews, for my Draft on Sir Robert, payable to d ^o Andrews - - - - -				4	246					
		R	By Error on the Dr. Side - - - - -					30					
	28	R	By Balance due to me - - - - -				10	30					
								506					
2. The last Line but one, having the Index to it, shews that it was inserted, in Order to balance the Error committed on the Dr. Side of this Accompt.													
		Per Contra		Cr.									
1795	Jan. 19	3	By Stuffs - - - - -				6	20					
	Feb. 16	7	By Tobacco - - - - -				1	230					
								250					

		Per Contra	Cr.		l.	s.	d.
1795							
Jan. 18	3	By Cash received in full - - - -		1	580		
1795							
Jan. 1	1	By Stock - - - - -		1	270		
1795							
Jan. 1	1	By Stock to pay the 8th Instant - - -		1	100		
Feb. 28	R	By Balance due to me - - - - -		10	16		
					116		
1795							
Jan. 1	1	By Stock, to pay the 17th Instant - - -		1	150		
Feb. 10	6	By Serge, to pay the 20th Instant - - -		9	50		
28	R	By Balance, due to me on Bond - - -		10	500		
					700		
1795							
Jan. 1	1	By Stock - - - - -		1	15	13	
Feb. 28.	k	By Balance, due to me, to be paid April 30 next		10	34	7	
					50		

1795		Brandon George		Dr.	l.		s.	d.
Jan. 3	2	To French Wine to pay in 1 Month	-	-	2	57	—	—
Feb. 12	6	To Lisbon Wine	-	-	6	32	—	—
						89	—	—

1795		House-Expences	Dr.					
Jan. 31	5	To Cash for sundry Charges this Month	-	I	37	13	3	
Feb. 28	8	To Cash for sundry Charges this Month	-	I	70	12	11	
					108	6	2	

Oporto Wine			Dr.		Hhds. Mark					
1795										
Jan.	4	2	To Thomas Preston, Esq. at 7l. per Hhd.	5	TP	3	35	—	—	—
Feb.	7	5	To Thomas Preston, Esq. at 9l. per Hhd.	10	TP	3	90	—	—	—
	28	R	To Profit & Loss, gained by this Account			9	30	—	—	—
				15			155	—	—	—

1795	Samuel Fairman	Dr.						
Jan. 5	2	To French Wine	-	-	-	-	-	2 28

1795		Elias Skinner	Dr.		
Jan. 6	2	To <i>Oporto</i> Wine, to pay the 12th Instant	-	5	27
Feb. 1	5	To sundry Accompts	- - - - -	-	154
					181

		Per Contra	Cr.		l.	s.	d.
1795							
Feb. 5	5	By Cash, received in Full - - - - -		1	57	—	—
28	R	By Balance due to me - - - - -		10	32	—	—
					89	—	—

		Per Contra	Cr.		l.	s.	d.
1795							
Feb. 28	R	By Profit and Loss - - - - -		9	108	6	2
		<i>Note, This Account must not be balanced by any thing else but Profit and Loss, because the several Things that are made Drs. to Cash, are of no Estimation in the mercantile Way, but are an entire Loss.</i>					

		Per Contra	Cr.		l.	s.	d.
1795							
Jan. 6	2	By Elias Skinner, at 9l. per Hhd. for -	3 TP	5	27	—	—
Feb. 1	5	By Elias Skinner, at 9l. per Hhd. for -	2 TP	5	18	—	—
21	8	By Thomas Shaw, at 11l. per Hhd. for	10 TP	9	110	—	—
			15		155	—	—

		Per Contra	Cr.		l.	s.	d.
1795							
Feb. 28	R	By Balance due to me - - - - -		10	28	—	—

		Per Contra	Cr.		l.	s.	d.
1795							
Jan. 12	3	By Cash received in full - - - - -		1	27	—	—
Feb. 1	5	By sundry Accompts - - - - -		—	110	—	—
18	7	By Cash, received in full - - - - -		1	44	—	—
					181	—	—

1795		Lisbon Wine		Dr.		l.	s.	d.
				Hhds. Mark				
Jan.	9	2	To Broad Cloth, at 7 <i>l.</i> per Hhd. for	7	E I	2	49	—
Feb.	11	6	To sundry Accompts, at 7 <i>l.</i> per Hhd. for	40	R M	—	280	—
	15	7	To Robert Uxley, at 7 <i>l.</i> per Hhd. for	10	R U	8	70	—
	28	R	To Profit & Loss, gained by this Account			9	33	10
				57			432	10

[illegible]

1795	Thomas Johnson	Dr.						
Jan. 15	3 To Sundry Accompts - - - - -					256	14	3 $\frac{3}{4}$

		Stuffs	D ^r .		Pcs. Yds.			
1795								
Jan. 19	3	To <i>John Herbert</i> , at 20d. per Yard -	20	24	3	20	—	—
Feb. 28	R	To Profit & Loss, gained by this Accompt			9	4	—	—
							—	—
						24	—	—
							—	—

1795	John Hammond, Esq.	Dr.				
Jan. 28	3 To Tobacco, to pay at sundry Times	- -	1	167	-	5

		Per Contra		Cr.	l. s. d.		
			Hhds.	Mark			
1775							
Jan. 11	2	By Sir Humphrey Parsons at 8l. per Hhd. for - - - - -	2	E I	4	16	—
13	3	By Cash, at 8l. 10s. per Hhd. for - - - - -	3	E I	1	25	10
Feb. 1	5	By Elias Skinner, at 8l. per Hhd. for - - - - -	2	E I	5	16	—
12	6	By Brandon George, at 8l. per Hhd. for - - - - -	4	R M	5	32	—
19	7	By Isaac Reynolds, at 8l. per Hhd. for - - - - -	14	R M	8	112	—
21	8	By Thomas Shaw, at 8l. per Hhd. for - - - - -	7	R M	9	56	—
28	R	By Balance, unfold, at 7l. per Hhd. for - - - - -	25	{ R M 15 } { R U 10 }	10	175	—
			57			432	10
1795		Per Contra		Cr.			
Feb. 28	R	By Balance due to me - - - - -			10	128	13
1795		Per Contra		Cr.			
Feb. 28	R	By Balance due to me - - - - -			10	256	14 3 $\frac{3}{4}$
1795		Per Contra		Cr.			
Jan. 21	3	By Capt. William Andrews, at 2s. per Yard, for - - - - -		Pcs. Yds. 20 240	4	24	—
1795		Per Contra		Cr.			
Feb. 9	6	By sundry Accompts - - - - -				67	5
28	R	By Balance due to me, payable April 20th next			10	100	—
						167	5

1795		Robert Moore	Dr.			l.	s.	d.
Jan. 22	3	To Sundry Accompts - - - - -		-		533	6	3
Feb. 25	8	To Cash for his Draft on me, paid to John Ash		1		66	13	9
						600		
1795		John Osborne	Dr.					
Jan. 23	4	To Canary - - - - -		2		270		
1795		Richard Remnant	Dr.					
Jan. 24	4	To Canary, to pay in 3 Months - - -		2		432		
1795		Paper	Dr.					
Jan. 27	4	To Martin Unwin, at 10s. per Ream, to	Reams.					
		pay at sundry Times, for - - -	1000	7		500		
Feb. 28	R	To Profit and Loss, gained by this Account		9		30		
			1000			530		
1795		Martin Unwin	Dr.					
Jan. 28	4	To Sundry Accompts - - - - -		-		500		
Feb. 1	5	To Eliza Skinner, for d ^o Skinner's Assignment on Unwin, payable to me - - - - -		5		20		
	17	To Tobacco - - - - -		1		381	17	6
						901	17	6

		Per Contra	Cr.		l.	s.	d.
1795							
Jan. 22	3	By Canary - - - - -		2	500	—	—
Feb. 11	6	By Lisbon Wine, on Demand - - - - -		6	100	—	—
					600	—	—
1795		Per Contra	Cr.				
Feb. 23	8	By Cash, received in full, by an Assignment on James Jenkins - - - - -		1	270	—	—
1795		Per Contra	Cr.				
Jan. 25	4	By sundry Accompts - - - - -			432	—	—
1795		Per Contra	Cr.				
Jan. 29	4	By Robert Uxley, at 10s. 6d. per Ream, for	Reams. 500	8	262	10	—
Feb. 11	6	By Lisbon Wine, at 11s. per Ream, for -	200	6	110	—	—
	15	By Robert Uxley, at 10s. 6d. per Ream, for	300	8	157	10	—
			1000		510	—	—
1795		Per Contra	Cr.				
Jan. 27	4	By Paper - - - - -		7	500	—	—
Feb. 2	5	By Isaac Reynolds, for E. Skinner's Note on do Unwin, now given to I. Reynolds - - -		8	20	—	—
	28	R By Balance, due to me - - - - -		10	381	17	6
					901	17	6

Norwich Crape				Dr.				l.		s.		d.	
				Pcs.	Yds.								
1795													
Jan. 29	4	To Robert Uxley, at 3s. 6d. per Yard			100	1600	8	280	—	—			
		for — — — — —											
Jan. 28	R	To Profit and Loss, gained by this					9	17	12	—			
		Accompt — — — — —											
								297	12	—			
Robert Uxley				Dr.									
1795													
Jan. 29	4	To Paper — — — — —					7	262	10	—			
Feb. 13	6	To Serge — — — — —					9	8	15	—			
	15	To fundry Accompts — — — — —					—	257	10	—			
	27	To Duroy — — — — —					8	48	15	—			
	28	R	To Balance, due to him — — — — —					10	322	10	—		
								900	—	—			
Isaac Reynolds				Dr.									
1795													
Feb. 2	5	To fundry Accompts — — — — —					—	120	—	—			
	19	To fundry Accompts — — — — —					—	252	—	—			
								372	—	—			
Duroy				Dr.									
1795													
Feb. 2	5	To Isaac Reynolds, at 6s. per Yard, for			40	600	8	180	—	—			
	28	R	To Profit & Loss, gained by this Accompt					9	7	10	—		
								187	10	—			
Sagathée				Dr.									
1795													
Feb. 2	5	To Isaac Reynolds, at 2s. 6d. per Yard			100	1200	8	150	—	—			
		for — — — — —											
	28	R	To Profit and Loss, gained by this					9	2	—	—		
		Accompt — — — — —											
								152	—	—			

		Per Contra		Cr.		l. s. d.		
		Pcs.	Yds.					
1795								
Jan. 30	5	By Sundry Accompts, at 4s. per Yard						
		for	- - - - -	40	640	—	128	—
Feb. 14	7	By Samuel Grainger, at 4s. per Yard						
		for	- - - - -	4	64	10	12	16
28	R	By Balance, unfold, at 3s. 6d. per Yard						
		for	- - - - -	56	896	10	156	16
				100	1600		297	12

[illegible]

1795		Per Contra						C ^r .					
Feb.	2	5	By Sundry Accompts	-	-	-	-	-	-	330	-	-	-
	28	R	By Balance, due to me	-	-	-	-	-	10	42	-	-	-
											372	-	-

		Per Contra	C ^{r.}	Pcs.	Yds.					
1795										
Feb.	14	6 By Samuel Grainger, at 6s. 6d. per Yard	10	150	10		48	15	—	—
	27	8 By Robert Uxley, at 6s. 6d. per Yard	10	150	8		48	15	—	—
	28	R By Balance, unfold, at 6s. per Yard	20	300	10		90	—	—	—
			—	—			—	—	—	—
			40	600			187	10	—	—
			—	—			—	—	—	—

		Per Contra	Gr.				
			Pcs.	Yds.			
1795							
Feb. 14	6	By Samuel Grainger, at 2s. 10d. per Yard	10	120	10	17	—
28	R	By Balance, unfold, at 2s. 6d. per Yard	90	1080	10	135	—
			100	1200		152	—

G

		Thomas Shaw		Dr.		l.	s.	d.
1795	Feb. 4	5	To Cash, paid <i>William Smith</i> , by Order of <i>d^o</i>		1	100	—	—
			<i>Shaw</i> — — — — —			23 ²	3	4
	21	8	To sundry Accompts — — — — —			33 ²	3	4
		Serge		Dr.				
1795	Feb. 10	6	To sundry Accompts, at 1s. per Yard	Pcs. Yds.	1	70	—	—
	28	R	To Profit and Loss, gained by this		9	1	15	—
			Accompt — — — — —			7 ¹	15	—
		Profit and Loss		Dr.				
1795	Jan. 25	4	To <i>Richard Remnant</i> , lost by the Rebate of 432l. for 3 Months, at 5 per Cent. — — — —		7	5	6	8
	Feb. 9	6	To <i>John Hammond</i> , Esq. lost by an Abatement		6	—	—	5
	26	8	To <i>Samuel Grainger</i> , abated in Composition —	10	43	15	—	—
	28	R	To House Expences — — — — —	5	108	6	2	—
	—	R	To Stock gained by two Months trading —	1	218	3	6	—
		Note, This Accompt is always made Dr. to <i>Stock</i> for the Balance thereof, if there be a Gain in the Trade, and Cr. by <i>Stock</i> if there be a <i>Loss</i> . And the Reason is obvious enough: For if there be a <i>Gain</i> , it is evident that the Goods were sold for more than they were bought for, and therefore <i>Stock</i> must be Cr. by <i>Profit and Loss</i> for the same; the contrary, if there be a <i>Loss</i> , which seldom happens to a careful Trader.				375	11	9
		Admit, therefore, a Man's whole <i>Stock</i> to consist of but one Sort of Goods; hence, as that is his <i>Stock</i> , the <i>Prime Cost</i> thereof, and the <i>Gain</i> must go together to balance the Cr. Side, which will consist of what was sold at an advantageous Price: For the Difference between the Prices of Goods bought, and sold out advantageously, must be the <i>Profit</i> arising from the Sale of those <i>Goods</i> ; and as that must be placed on the Cr. Side of <i>Stock</i> , so <i>Profit and Loss</i> must be Dr. to <i>Stock</i> , for the same Balance or Gain, and not to any thing else.						
		For Example.						
		1. Suppose the Merchant's whole <i>Stock</i> should consist of <i>Pepper</i> , which is worth 68l. 8s. Page 1, then it must be						
		Pepper	Dr.	Stock	Cr.			
		To Stock — — 68l. 8s.		By Pepper — — 68l. 8s.				
		2. Suppose the <i>Pepper</i> to be all sold upon Trust to <i>Robert Moore</i> for 72l. 13s. 6d. then is						
		<i>Robert Moore</i>	Dr.	Pepper	Cr.			
		To Pepper — 72l. 13s. 6d.		By <i>Robt. Moore</i> 72l. 13s. 6d.				
		3. To balance this Accompt; as there is a <i>Gain</i> upon the Sale of the sold <i>Pepper</i> ; so for that <i>Gain</i> you must make						
		Pepper	Dr.	Profit and Loss	Cr.			
		To Profit and Loss 4l. 5s. 6d.		By Pepper — 4l. 5s. 6d.				

1795	Per Contra	Cr.	l.	s.	d.
Jan. 3	5 By Cash, received of <i>John James</i> , for <i>Shaw's</i> Use	1	100	—	—
21	8 By sundry Accompts — — — — —	—	232	3	4
			332	3	4

1795	Per Contra	Cr.	Pcs.	Yds.	l.	s.	d.
Feb. 13	6 By <i>Robert Uxley</i> , at 15 <i>d.</i> per Yard	10	140	8	8	15	—
	R By Balance unfold, at 1 <i>s.</i> per Yard	90	1260	10	63	—	—
		100	1400		71	15	—

1795	Per Contra	Cr.	l.	s.	d.
Jan. 28	4 By <i>Martin Unwin</i> , gained by the Rebate of 500 <i>l.</i> at 5 <i>pe</i> Cent. — — — — —	7	4	18	10 $\frac{1}{2}$
Feb. 28	R By Tobacco — — — — —	1	82	6	10 $\frac{1}{4}$
	R By Pepper — — — — —	1	4	5	6
	R By Canary — — — — —	2	107	—	—
	R By Hops — — — — —	2	7	—	10 $\frac{1}{4}$
	R By French Wine — — — — —	2	19	15	—
	R By Holland — — — — —	2	14	16	—
	R By Broad Cloth — — — — —	2	5	15	—
	R By Shalloon — — — — —	3	16	8	—
	R By Drugget — — — — —	3	2	10	—
	R By Oporto Wine — — — — —	5	30	—	—
	R By Lisbon Wine — — — — —	6	33	10	—
	R By Stuffs — — — — —	6	4	—	—
	R By Paper — — — — —	7	30	—	—
	R By Norwich Crape — — — — —	8	17	12	—
	R By Duroy — — — — —	8	7	10	—
	R By Sagathee — — — — —	8	2	—	—
	R By Serge — — — — —	9	1	15	—
	4. To balance the Account of Profit and Loss, you must make		375	11	9

Profit and Loss Dr. | Stock Cr.

To Stock — — 4*l.* 5*s.* 6*d.* | By Profit and Loss 4*l.* 5*s.* 6*d.*

5. Then because *Robert Moore* has not paid for the Pepper, to balance his Account, you must make

Balance Dr. | *Robert Moore* Cr.

To *Robert Moore* 72*l.* 13*s.* 6*d.* | By Balance — 72*l.* 13*s.* 6*d.*

Lastly, To balance the whole Account, you must make

Stock Dr. | Balance Cr.

To Balance — 72*l.* 13*s.* 6*d.* | By Stock — 72*l.* 13*s.* 6*d.*

Hence it appears, by taking a Survey of these Statings, that *Stock* stands Cr. both by *Pepper* for the prime Cost, and by *Profit and Loss* for the Gain thereon; and that *Stock* is Dr. to *Balance* for the whole Value of the said *Pepper* sold to Advantage, which is equal to the *Prime Cost* and *Profit* taken together.

		Per Contra	Cr.		l.	s.	d.
1795							
Feb. 14	6	By Cash, received in Part	- - - - -	1	28	11	—
26	8	By Sundry Accompts	- - - - -	—	50	—	—
					78	11	—
Feb. 28	R	Per Contra	Cr.				
		By Thomas Preston, Esq. due to him, to be paid					
—	R	May 14 next	- - - - -	3	90	—	—
—	R	By Robert Uxley, due to him	- - - - -	8	322	10	—
		By Stock, for the nett Proceed of my whole Estate	- - - - -	1	10513	5	4 $\frac{1}{2}$
					10925	15	4 $\frac{1}{2}$

Note 1. Every Article under the Head of Balance on the Cr. Side (the last only excepted) is derived or brought from the Dr. Side of that particular Account which is Dr. to Balance.

2. These Articles taken together make up the whole of what you owe or stand indebted to others: And as your Stock is obliged to make good those Debts; so, in your next Journal and Ledger, your Stock must be made Dr. to every one of them, they being so many Crs. to whom you are obliged.

3. The last Article only, where Balance is made Cr. by Stock, shews the nett Produce of your whole Estate, and what you are really worth, when all your Debts are paid.

4. This Balance is always placed on the Cr. Side (except your Debts should exceed) and in your next Books Stock must be credited with the same, for the whole Quantity and Value, because each Particular is Dr. to Stock for its respective Quantity and Value.

Lastly, If what you owe should at any Time exceed your Cash, Goods unfold, and Debts due to you, it will then look very bad; and the Balance, which then must be placed on the Dr. Side, shews that you are so much worse than Nothing, which Sum, if it should be pretty large, will oblige you to call your Creditors to a Composition, in order to enable you to carry on Business again.

Dr.

The TRIAL BALANCE.

Cr.

<i>l.</i>	<i>s.</i>	<i>d.</i>		<i>l.</i>	<i>s.</i>	<i>d.</i>
535	13	—	Stock — — — — —	1	10830	14 10 $\frac{1}{4}$
1043	2	4	Cash — — — — —	1	2337	18 1 $\frac{1}{2}$
939	11	—	Tobacco — — — — —	1	1021	17 10 $\frac{3}{4}$
68	8	—	Pepper — — — — —	1	72	13 6
1150	—	—	Canary — — — — —	2	1132	—
404	4	3 $\frac{1}{4}$	Hops — — — — —	2	225	15 1 $\frac{1}{2}$
570	—	—	French Wine — — — — —	2	289	15 —
57	12	—	Holland — — — — —	2	72	—
90	—	—	Broad Cloth — — — — —	2	95	15 —
11	13	4	Shalloon — — — — —	3	12	10 —
57	3	4	Drugget — — — — —	3	13	—
100	—	—	Thomas Preston, Esq. — — — — —	3	190	—
476	—	—	Sir Robert Johnson — — — — —	3	446	—
250	—	—	John Herbert — — — — —	3	250	—
580	—	—	Capt. John Smith — — — — —	4	580	—
270	—	—	Capt. William Andrews — — — — —	4	270	—
116	—	—	Sir Humphrey Parsons — — — — —	4	100	—
700	—	—	William Baker, Esq. — — — — —	4	200	—
50	—	—	William Warner — — — — —	4	15	13 —
89	—	—	Brandon George — — — — —	5	57	—
108	6	2	House Expences — — — — —	5	—	—
125	—	—	Operto Wine — — — — —	5	155	—
28	—	—	Samuel Fairman — — — — —	5	—	—
181	—	—	Elias Skinner — — — — —	5	181	—
399	—	—	Lisbon Wine — — — — —	6	257	10 —
128	13	—	William Lowfield, Esq. — — — — —	6	—	—
256	14	3 $\frac{3}{4}$	Thomas Johnson — — — — —	6	—	—
20	—	—	Stuffs — — — — —	6	24	—
167	—	5	John Hammond, Esq. — — — — —	6	67	5
600	—	—	Robert Moore — — — — —	7	600	—
270	—	—	John Osborne — — — — —	7	270	—
432	—	—	Richard Remnant — — — — —	7	432	—
500	—	—	Paper — — — — —	7	530	—
901	17	6	Martin Unwin — — — — —	7	520	—
280	—	—	Norwich Crape — — — — —	8	140	16 —
577	10	—	Robert Uxley — — — — —	8	900	—
372	—	—	Isaac Reynolds — — — — —	8	330	—
180	—	—	Duroy — — — — —	8	97	10 —
150	—	—	Sagathee — — — — —	8	17	—
332	3	4	Thomas Sharw — — — — —	9	332	3 4
70	—	—	Serge — — — — —	9	8	15 —
49	2	1	Profit and Loss — — — — —	9	4	18 10 $\frac{1}{2}$
78	11	—	Samuel Grainger — — — — —	10	78	11 —
23159	5	1	End of the first Ledger.		23159	5 1

THE
CASH-BOOK.

1795		Cash	Dr.		l.	s.	d.
Jan. 1	1	To Stock - - - - -		1	8000	—	—
2	2	To Holland, received in full - - -		2	22	—	—
7	2	To Sir Robert Johnson, received in Part - -		3	100	—	—
12	2	To Elias Skinner, received in full - - -		5	27	—	—
13	3	To Lisbon Wine, received in full - - -		6	25	10	—
15	3	To Sir Robert Johnson, received in Part -		3	100	—	—
18	3	To Capt. John Smith, received in full - -		4	580	—	—
23	4	To Canary, received in Part - - - -		1	290	—	—
25	4	To Richard Remnant, received in full for his early Payment - - - - -		7	426	13	4
30	4	To Norwich Crape, received in Part of William Warner - - - - -		8	28	—	—
					9599	3	4

1795		Cash	Dr.		l.	s.	d.
Feb. 1	5	To Balance brought from the last Month -		—	8518	8	11½
	5	To Elias Skinner, received in Part - - -		5	90	—	—
	3	To Thomas Shaw, received of John James, for Shaw's Use - - - - -		9	100	—	—
	5	To Brandon George, received in full - - -		5	57	—	—
	6	To Thomas Preston, Esq. received in full -		3	65	—	—
	8	To Sundry Accompts received in full - - -		—	110	3	—
	9	To John Hammond, Esq. received in Part -		6	67	—	—
	14	To Samuel Grainger, received in Part - - -		10	28	11	—
	18	To Elias Skinner, received in full - - -		5	44	—	—
Err. 21	8	To Thomas Shaw, received in full - - -		9	66	3	4
23	8	To John Osborne, received in full of James Jenkins		7	270	—	—
26	8	To Samuel Grainger, received in full of a Com- position - - - - -		10	6	5	—
					9422	11	3½

Note 1. The last Line but three, marked with *Error*, in the Margin, was done on Purpose to shew the Learner how to balance it in the like Case; which see on the Cr. Side.

2. The Error must not be added with the rest of the Money, when it is carried to the Ledger, because it was never received.

The End of the

1792		Per Contra	Cr.	l.	s.	d.
Jan. 8	2	By Sir Humphry Parsons, paid in full - - -	4	100	—	—
14	3	By Tobacco, paid in full - - - - -	1	298	—	—
17	3	By William Baker, Esq. paid in full - - -	4	150	—	—
28	4	By Martin Unwin, paid in full - - - - -	7	495	1	1½
31	5	By House-Expences, for sundry Charges this Month - - - - -	5	37	13	3
—	R	By Balance, remaining in Hand, carried to the next Month - - - - -	—	8518	8	11½
				9599	3	4

1792		Per Contra	Cr.	l.	s.	d.
Feb. 2	5	By Isaac Reynolds, paid in Part - - - - -	8	100	—	—
4	5	By Thomas Shaw, paid William Smith, by Order of d ^o Shaw - - - - -	9	100	—	—
10	6	By Serge, paid in Part - - - - -	9	20	—	—
11	6	By Lisbon Wine paid in Part - - - - -	6	70	—	—
15	7	By Robert Uxley, paid in Part - - - - -	8	100	—	—
16	7	By Tobacco, paid in Part - - - - -	1	113	13	9
20	7	By William Baker, Esq. paid in Full - - -	4	50	—	—
21	8	By Error on the Dr. Side - - - - -	—	66	3	4
	8	By Thomas Shaw, paid in Full - - - - -	9	66	3	4
22	8	By William Baker, Esq. lent him on Bond for 6 Months, at 5 per Cent. - - - - -	4	500	—	—
25	8	By Robert Moore, for his Draft on me, payable to John Ash, or Order - - - - -	7	66	13	9
28	8	By House Expences, for sundry Charges this Month - - - - -	5	70	12	11
—	R	By Balance, remaining in Hand, carried to the next Month - - - - -	10	8099	4	2½

Note, The last Line but nine, having the Index prefixed to it in the Margin, shews that it was inserted to balance the Error committed on the Dr. Side of this Accompt.

2. The Error must not be added with the rest of the Money, when it is carried to the Ledger, because it was never paid.

first Cash Book.

(I)

THE

BOOK of HOUSE-EXPENCES.

		House-Expences Dr. to Cash.					
		<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>
1792							
Jan.	1	Paid for 3 Rabbits - - - - -	0	2	6		
	2	a Load of Hay - - - - -	1	16	0		
	3	a <i>Cheshire</i> Cheese, wt. 57 ^{lb} , at 4 <i>d.</i> per ^{lb} - - - - -	0	19	0		
	4	a Firkin of Butter, wt. 56 ^{lb} , at 8 <i>d.</i> per ^{lb} - - - - -	1	17	4		
	5	a Load of Straw - - - - -	1	7	0		
	6	the Baker's Bill - - - - -	0	17	0		
	7	a Suit of Apparel - - - - -	8	0	0		
						14	18 10
	8	6 Mohogany Chairs - - - - -	6	0	0		
	9	the Coachman's Bill - - - - -	0	17	7		
	10	the Butcher's Bill - - - - -	0	19	7		
	11	2 ^{lb} Sausages - - - - -	0	1	0		
	12	Turnips and Potatoes - - - - -	0	0	9		
	13	Endive and Celery - - - - -	0	0	4		
	14	¹ / ₄ ^{lb} Flour of Mustard - - - - -	0	0	6		
	15	the Brewer's Bill - - - - -	0	10	0		
						8	9 9
	16	the Smith's Bill - - - - -	0	19	8		
	17	3 Quarters of Oats, at 15 <i>s.</i> per Quarter - - - - -	2	5	0		
	18	1 Quarter's Wages for the Cook	2	0	0		
	19	a Goose - - - - -	0	3	6		
	20	a Set of China Ware - - - - -	3	0	0		
	21	a Gros of the best Corks - - - - -	0	5	0		
	22	a Turkey - - - - -	0	5	0		
	23	2 Fowls - - - - -	0	3	6		
						9	1 8
	24	1 Quarter's Salary to the Coachman	2	10	0		
	25	1 <i>Gloucestershire</i> Cheese, wt. 21 ^{lb} , at 3 <i>d.</i> per ^{lb} - - - - -	0	5	3		
	26	the Baker's Bill - - - - -	0	19	6		
	27	2 Hair Brooms - - - - -	0	2	0		
	28	3 Hearth Brushes - - - - -	0	1	0		
	29	a Gammon of Bacon - - - - -	0	4	6		
	30	2 Quarts of Pease - - - - -	0	0	5		
	31	The Butcher's Bill - - - - -	1	0	4		
						5	3 0
						37	13 3

House-Expences Dr. to Cash.

1795
Feb.

		l.	s.	d.	l.	s.	d.
1	Paid for a Load of Sand - - -	0	6	0			
2	the House-maid, a Quarter's Wages	1	5	0			
3	the Brewer for a Barrel of Beer -	0	10	0			
4	for Potatoes - - - - -	0	0	3			
5	the Smith, for mending the Poker, Tongs, and Fire-shovel -	0	2	6			
6	for mending the Jack and Spits	0	2	6			
7	the Carpenter, for mending the Shelves in the Kitchen - -	0	7	6			
					2	13	9
8	the Butcher's Bill - - - -	1	19	2			
9	the Baker's Bill - - - -	0	19	10			
10	for 6 Chaldron of Coals - -	9	0	0			
11	the Mason for mending the Kitchen Floor - - - - -	0	12	6			
12	the Footman 1 Quarter's Wages	2	0	0			
13	the Cook's Bill for Greens, &c.	0	7	8			
14	the Chambermaid, a Quarter's Wages - - - - -	1	10	0			
					16	0	2
15	for a new Stove in the Parlour -	4	0	0			
16	ditto - - - Dining-room	6	0	0			
17	the Back-maker for some Brewing Vessels - - - - -	7	8	0			
18	the Cooper, for 6 new Barrels	2	7	0			
19	the Coppersmith for 2 new Coppers	9	14	6			
20	the Bricklayer for setting the said Coppers - - - - -	5	3	6			
21	the Smith for Iron Work to the same	3	17	0			
					39	0	6
22	for a Mill to grind the Malt -	1	16	0			
23	for a Quarter of Malt and 10 lb of Hops - - - - -	3	4	0			
24	for a Load of Hay - - - -	1	16	0			
25	ditto - of Straw - - -	0	18	0			
26	the Baker's Bill - - - -	1	12	0			
27	the Butcher's Bill - - - -	2	16	6			
28	for 1 Dozen of Candles - -	0	7	0			
					12	9	6
					70	12	11

*The End of the First Book of House-
Expences.*

The WASTE-BOOK.

LONDON, March 1, 1795.

An INVENTORY of my whole Estate, consisting of Money, Goods, and Debts owing to and by me <i>John Simmons</i> , taken this Day; and is as follows, viz.		l.	s.	d.
J.	<i>Imprimis</i> , I have in ready Money -	899	4	2½
J. RU	Item, 5 Pipes of Canary, at 25 <i>l.</i> per Pipe - - - - -	125	0	0
J. T S	44 Bags of Hops, wt. 132 <i>C.</i> 2 <i>qrs</i> at 28 <i>s.</i> per <i>C.</i> - - - - -	185	10	0
J. RU	10 Hhds. of French Wine, at 30 <i>l.</i> per Hhd. - - - - -	300	0	0
J. T S	20 Pieces of Drugget, qt. 280 Yards, at 3 <i>s.</i> 4 <i>d.</i> per Yard - - - - -	46	13	4
J. RM 15 RU 10 } J. RU	25 Hhd. of Lisbon Wine, at 7 <i>l.</i> per Hhd. - - - - -	175	0	0
J. RU	56 Pieces of Norwich Crape, qt. 896 Yds. at 3 <i>s.</i> 6 <i>d.</i> per Yd. - - - - -	156	16	0
J. I R	20 Pieces of Duroy, qt. 300 Yds. at 6 <i>s.</i> per Yard - - - - -	90	0	0
J. I R	90 Pieces of Sagathee, qt 1080 Yards, at 2 <i>s.</i> 6 <i>d.</i> per Yard - - - - -	135	0	0
J. WB	90 Pieces of Serge, qt. 1260 Yds. at 1 <i>s.</i> per Yd. - - - - -	63	0	0
J.	Sir Robert Johnson owes me - - - - -	30	0	0
J.	Sir Humphrey Parsons - - - - -	16	0	0
J.	William Baker, Esq. on Bond - - - - -	500	0	0
J.	William Warner, to be paid April 30 next - - - - -	34	7	0
J.	Brandon George - - - - -	32	0	0
J.	Samuel Fairman - - - - -	28	0	0
J.	William Lowfield, Esq. - - - - -	128	13	0
J.	Thomas Johnson - - - - -	256	14	3¼
J.	John Hammond, Esq. to be paid April 20 next - - - - -	100	0	0
J.	Martin Unwin - - - - -	381	17	6
J.	Isaac Reynolds - - - - -	42	0	0
		10925	15	4½
I am indebted as follows :				
J.	To Thomas Preston, Esq. to pay May 14 next - - - - -	90	0	0
J.	To Robert Uxley - - - - -	322	10	0
		412	10	—

London, March 2, 1795.

- J. Sir Robert Johnson has paid me in full - - -
Note, This being a very plain Case, the Learner I performe, by this Time, can tell that Cash must be made Dr. Sir Robert Johnson for the Sum received, and Sir Robert Johnson Cr. by Cash for the same Sum; and therefore for the future, in all such single Cases of paying and receiving Money, and of buying and selling Wares, either upon trust or present Payment, I shall omit any further Instructions concerning them, imagining what has been already said to be sufficient.

l. s. d.

30 - -

4 - - -

- J. Bought of James Allen, at Garrowway's Coffee-House, the good Ship *James*, Burthen 300 Tons, or thereabout, for 1500*l.*

l. s. d.

Paid 5 per Cent. down - - 75 0 0
 And the rest in 5 Days - 1425 0 0

1500 - -

I have also ordered her to be repaired and fitted out with all Speed, for a Privateer against the *French*.

Note, This may journalized two Ways, viz.

1. Make Ship *James* Dr. to *James Allen* for the whole Sum. Next make *James Allen* Dr. to *Cash* for the Sum paid him, and *Cash* Cr. by *James Allen* for the same Sum. Or,
2. Ship *James* Dr. to *Sundry Accounts* for the whole Value; then make *Cash* Cr. by Ship *James* for the Money paid down, and *James Allen* Cr. by the said Ship for what remains due. I have made choice of this latter Way.

6 - - -

- J. Sold to John Herbert, $\frac{1}{8}$ Part of the abovesaid Ship *James*, and received present Money - - -

125 - -

Note, The Part of the Ship James, in this Case, is to be esteemed as Goods, and then it will be easy to conceive, that Cash must be Dr. to Ship James for the Sum received, and Ship James Cr. by Cash for the same Sum.

8 - - -

- J. Sold to Capt. John Smith $\frac{1}{8}$ Part of the Ship *James*, and received present Money - - -

125 - -

I have also agreed to his going Master of the said Ship

9 - - -

- J. Paid James Allen in full for the Ship *James* - -

1425 - -

10 - - -

- J. Sold to William Baker, Esq. $\frac{1}{8}$ Part of the abovesaid Ship, for which he is to pay in 7 Days - -

125 - -

London, March 12, 1795.

- J. By an unlucky Accident last Night, 3 Iron Hoops broke off from one of the Hhds. of *Lisbon* Wine, in Consequence of which, one of the Staves gave Way, whereby about 6 Gallons only were saved, which I ordered to be bottled off; the rest was entirely lost.

The Prime Cost of the said Hhd. was - - -

Note, Notwithstanding that some of the Wine was saved, yet as it was not intended for sale, the whole Hogthead must go to the Accompt of *Profit and Loss*, which must be made Dr. to *Lisbon* Wine for the Prime Cost of the said Hogthead, and *Lisbon* Wine must be made Cr. by *Profit and Loss* for the said Hogthead and its Value as aforesaid.

- J. Sold to *Robert Uxley* $\frac{1}{16}$ Part of the Ship *James* for 14 - - - 125 - -

- J. *William Baker*, Esq. has paid me for his $\frac{1}{16}$ Part of the Ship *James* - - - 17 - - 125 - -

- J. Sold a Pipe of Canary to *William Dello*, for which he paid me in full - - - 20 - - 30 - -

- J. Sold to Sir *Robert Johnson* 20 Pieces of Drugget, qt. 280 Yards, at 3s. 6d. per Yard - - - 21 - - 49 - -

- J. Paid *Thomas Preston*, Esq. in Part - 89 7 0 $\frac{3}{4}$
 Abated me for my early Payment } 0 12 11 $\frac{1}{4}$
 at 5 per Cent. - - - }

Note, This Case is the same with that of Jan. 28, which see.

- J. Sold to Sir *Robert Johnson* $\frac{1}{16}$ Part of the Ship *James*, for which he has paid me in full £125 0 0
 He has also paid me in full for a Debt 49 0 0

Note, The Cash here received is on a double Accompt, viz. 125l. for the Ship *James*, and 49l. more for a Debt formerly due, and therefore you must, in this Case, make *Cash* Dr. to *Sundry Accompts* for the whole Sum, and then you must make Ship *James* Cr. by *Cash* for the 125l. paid you on her Accompt, and Sir *Robert Johnson* Cr. by *Cash* for the rest.

- J. Paid *Thomas Young*, Joiner, for Work done in the Ship *James* - - - 26 - - 20 17 - -

Note, In this Case you are not to make *Thomas Young*, but Ship *James* Dr. to *Cash* for the Joiner's Work, and *Cash* Cr. by Ship *James* for the same, it being another Expence on the said Ship.

London, *March 27, 1795.*

	<i>l.</i>	<i>s.</i>	<i>d.</i>
J. Paid <i>Thomas Pearce</i> , Rigger, for rigging the Ship <i>James</i> 28	27	14	6
J. Paid <i>Dryden Smith</i> , Builder, for his repairing the Ship <i>James</i> - - - - - 30	40	8	—
J. Paid <i>Nathaniel Westall</i> , Painter, for painting the Ship <i>James</i> - - - - - 31	7	4	6
J. Paid sundry Charges this Month, as <i>per</i> Book of House-Expences - - - - - <i>April 1.</i>	33	4	6
J. <i>Richard Lamb</i> , of <i>Harwich</i> , sends me Word that he has bought for my Accompt, pursuant to an Order sent him the 4th of last Month, 100 Quarters of Wheat, and shipped it on board the good Ship <i>Swan</i> , <i>William</i> <i>Lyon</i> , Master, and consigned it to <i>Jacob Van Hoove</i> , of <i>Amsterdam</i> , to sell for my Accompt. That he also has paid sundry Charges on shipping it, as <i>per</i> In- voice, all which, with his Commission at 1 <i>per Cent.</i> comes to - - - - - <i>Note</i> , In this Case there is no Occasion to descend to Parti- culars, but make Voyage to <i>Amsterdam</i> , consigned to <i>Jacob</i> <i>Van Hoove</i> , Dr. to <i>Richard Lamb</i> of <i>Harwich</i> , for the whole Cost of the said <i>Wheat</i> , and <i>Richard Lamb</i> Cr. by Voyage to <i>Amsterdam</i> , for the same Sum. 2	99	8	—
J. <i>Richard Lamb</i> , of <i>Harwich</i> , has drawn a Bill on me for 99 <i>l.</i> 8 <i>s.</i> payable to <i>William Angel</i> , or Order, the 30th Instant, which Bill I have this Day Accepted, and becomes due <i>May 3</i> next, including the three Days of Grace - - - - - <i>Note</i> , This is only transferring the Accompt from <i>Lamb</i> to <i>Angel</i> , and by your Acceptance of the Note <i>Lamb</i> is paid; therefore make <i>Lamb</i> Dr. to <i>Angel</i> , and <i>Angel</i> Cr. by <i>Lamb</i> , both for the Value of the said Note. Or the whole Entry might be omitted till the Day of Payment, and then make <i>Lamb</i> Dr. to <i>Cash</i> , and <i>Cash</i> Cr. by <i>Lamb</i> ; though I have used the former. 3	99	8	—
J. Paid the Blockmaker's Bill, for the Ship <i>James</i> - 5	19	71	6
J. Sold 10 Bags of Hops, weighing together 30 <i>C.</i> 1 <i>qr.</i> at 33 <i>s.</i> <i>per C.</i> to <i>Robert Uxley</i> - - - - - 7	49	18	3
J. Paid the Ship Chandler's Bill, for several Guns, small Arms, Powder, Shot, and other Stores, for the Ship <i>James</i> - - - - -	700	13	—

London, April 20, 1795.

	l.	s.	d.
J. Sold to <i>William Evans</i> $\frac{1}{8}$ Part of the Ship <i>James</i> , and received present Money - - - - -	125	—	—
	12		
J. Sold to <i>James Jackson</i> $\frac{1}{8}$ Part of the Ship <i>James</i> , and received present Money - - - - -	125	—	—
	14		
J. Sold to <i>Thomas James</i> $\frac{1}{8}$ Part of the Ship <i>James</i> , and received present Money - - - - -	125	—	—
	20		
J. <i>John Hammond</i> has paid me in full - - - - -	100	—	—
	24		
J. Bought of <i>James Gray</i> , 100 Bags of Pepper, containing 3252lb. at 10d. per lb. and paid present Money - - -	135	10	0
J. Which Pepper I have shipped on Board the good Ship <i>Mary</i> , <i>James Hilder</i> Master, and consigned the same to <i>Jacob Van Hoove</i> of <i>Amsterdam</i> , to sell for my Account.			
J. Paid Charges on shipping the said Pepper } as per Book of Charges of Merchandize }	4	17	10
Note, As the Pepper is consigned to <i>J. Van Hoove</i> to sell for your Account, you must make Voyage to <i>Amsterdam</i> , consigned to <i>J. Van Hoove</i> Dr. to Cash for the whole Expence, and Cash Cr. by Voyage to <i>Amsterdam</i> , &c. for the same Sum.	140	7	10
	25		
J. <i>John Adams</i> has insured my aforefaid Adventure of Pepper, at the Rate of 5 per Cent. which I have paid him - - - - -	7	—	4 $\frac{1}{2}$
Note, This being an additional Charge on the above Voyage, you must make the said Voyage Dr. to Cash for the Money laid out, and Cash Cr. by the same Voyage for the same Sum.			
	27		
J. Paid <i>John Jones</i> , Butcher, his Bill on the Ship <i>James</i> - - - - -	109	10	6
	30		
J. <i>William Warner</i> has paid me in full - - - - -	34	7	—
J. Paid sundry Charges this Month, as per Book of House Expences - - - - -	39	16	10
	May 1		
J. Paid <i>James Thatcher</i> , Baker, his Bill on the Ship <i>James</i> - - - - -	86	18	6
	2		
J. Paid <i>John Preswick</i> , Rope-maker, his Bill on the Ship <i>James</i> - - - - -	46	17	—

London, May 3, 1795.

- J. Paid *Richard Lamb's* Draft on me to *William Angel*, which became due this Day, including the 3 Days of Grace — — — — —

Note, By looking back to *April 2*, the Time that you accepted the Bill, there was a Direction to make *R. Lamb* Dr. to *William Angel*, which discharged the Accompt of *Lamb*; and now, as you have paid the same, whether to *W. Angel* himself, or any other Person that may have received it of him, it matters not: so you must make *William Angel* Dr. to Cash for the Money paid, and Cash, Cr. by *William Angel* for the same Sum.

l.	s.	d.
399	8	—

- J. Paid *John Pepwell*, Anchorsmith, his Bill on the Ship *James* — — — — —

73	11	6
----	----	---

- J. This Day the several Proprietors of the Ship *James* gave me a Meeting, and paid me their several and respective Parts of the foregoing Bills, except *Robert Uxley*, viz.

	<i>John Herbert</i>	—	—	70	17	0
	<i>John Smith</i>	—	—	70	17	0
	<i>William Baker, Esq.</i>	—	—	70	17	0
[Not paid]	<i>Robert Uxley</i>	—	—	70	17	0
	<i>Sir Robert Johnson</i>	—	—	70	17	0
	<i>William Evans</i>	—	—	70	17	0
	<i>James Jackson</i>	—	—	70	17	0
	<i>Thomas Jones</i>	—	—	70	17	0

566	16	—
-----	----	---

Note 1, As these several Payments were made upon the Accompt of the Ship *James*; so Cash must be made Dr. to the said Ship for the same, and Ship *James* Cr. by Cash for the like Sum.

2. *Robert Uxley*, being one of the Proprietors, has not paid his Part, nor is there any Occasion for it, because you stand largely indebted to him already, and therefore you must make *R. Uxley* Dr. to Ship *James* for his Part, and Ship *James* Cr. Or, you may make *Sundry Accompts* Drs. to Ship *James*, viz. Cash for the Sum received and *R. Uxley* for his Part, and Ship *James* Cr. by *Sundry Accompts* for the whole Sum. I have followed this last Method.

- J. Paid *Robert Uxley* in full — — — — —

76	14	9
----	----	---

- J. Received Advice from *Jacob Van Hoove*, that the Ship *Mary*, in which I had 100 Bags of Pepper, was unhappily lost on the Coast of *Holland*, and no Part of her Cargo saved. The Value was — — —

Note, By looking back to *April 25*, you will find that the said Pepper was insured by *John Adams*, who now becomes your Dr. for the same, by Virtue of that Insurance; therefore you must make *John Adams* Dr. to Voyage to *Amsterdam*, for the said Sum, and Voyage to *Amsterdam* Cr. by *John Adams* for the same Sum.

140	7	10
-----	---	----

London, May 14, 1795.

- J. *Jacob Van Hooze of Amsterdam*, writes to me in his Letter of the 6th Instant, that he had disposed of my 100 Quarters of Wheat, consigned to him at 16 Guilders 12 Stivers per Quarter, amounting in the whole to 1660 Guilders: That he had also paid for Custom, and other necessary Charges, which, with his Commission, came to 48 Guilders, 17 Stivers to be deducted. And that the nett Proceed was 1611 Guilders 3 Stivers, which, at 3s. 4d. per £ Sterling, amounts to — — — — —

Note 1, A Stiver is 2d. Flem. and a Guilder is 40d. See Schoolm. Aff. p. 82. 33s. 4d.: 1l.: 1611G. 3 St.: 161l. 2s. 3½d.

2. As the above *Wheat* was consigned to *Jacob Van Hooze*, for your own Account, so he becomes your Dr. whenever he disposes of it, and therefore you must make *Jacob Van Hooze's* Account Current Dr. to Voyage to *Amsterdam* for the nett Proceed of the same; and Voyage to *Amsterdam* Cr. by *Jacob Van Hooze*, for the same Sum.

3. The Cr. Side, exceeding the Dr. that Difference will be the Gain by this Voyage.

- J. Sold 1 Pipe of Canary to *William Coles*, and received of him for the same — — — — —

- J. Ship *James* having been out upon a Cruise, has taken a French Merchant Ship richly laden, homeward bound, which was ransomed for 40000l. Half of which, viz. 20000l. belongs to the Master and Men, and the other Half to the Owners; my Half of which I have received, and deposited in the Bank of *England*, and comes to — — — — —

Note, As the Money which you have received was upon the Account of Ship *James*; so Cash must be made Dr. to the said Ship, for the Sum received, and Ship *James* Cr. by Cash for the same Sum.

- J. This Day had 10000l. Bank Annuity, bearing Interest at 3l. per Cent. transferred to me at 94l. per Cent.

	l.	s.	d.
Bank Annuity	94000	0	0
Brokage	—	—	12 10 0

The rest of the Money I have taken home.

Note, In this Case you must make *Bank Annuity* Dr. to Cash for the whole Sum expended, and Cash Cr. by *Bank Annuity* for the same Sum. The remaining Part being taken Home, there need nothing be said about it, because it was understood to be in your own Possession before. Or, you may make *Sundry Accounts* Drs. to Cash, viz.

Bank Annuity for the Sum paid for the Stock bought, and Profit and Loss for the Brokage; then make Cash Cr. by *Sundry Accounts* for the whole Expence. Either Way will be right, though I have used the former.

l. s. d.

161 2 3½

30 — —

10000 — —

9412 10 —

London, May 25, 1795.

7. My present Dwelling-House being out of Repair, I have, by Order of *Thomas Preston*, Esq. (my Landlord) employed *James Hart*, Joiner, and have paid him in full - - - - -

Note, As you are not to be at the Charge of repairing your House yourself; so you must make your Landlord Dr. to Cash for the Money you have laid out on it, and Cash Cr. by your Landlord for the same Sum.

28

7. I have insured to *James Allen*, 200*l.* on the *Golden Fleece*, *John Abney*, Master, bound to *Jamaica*, at 4*l.* per Cent. Premium - - - - -

Note, As you are the Underwriter in this Policy of Insurance, for the Sum of 200*l.* at 4*l.* per Cent. the said *James Allen* becomes your Dr. for that Sum, he not having paid the Money down: Hence if *James Allen* be made Dr. to Insurance Account for the aforesaid Premium, and Insurance Account Cr. by *James Allen* for the same Sum, the Account will be rightly stated.

31

7. Paid sundry Charges this Month, as per Book of House-Expences - - - - -

June 2

7. Received from on Board the *Dolphin*, *Jacob Swaert*, Master, the following Goods, viz.

1000 Reams of fine Paper,
120 Pieces of Holland Cloth, and
100 Pieces of Long Lawn,

7. Which were consigned to me from *Abraham Van Schooten*, Merchant at *Roan*, to sell for his Account, for which I am to have 2 per Cent. for Sale, and 2 per Cent. for Employment, and am to make Returns in *Norwich* Crape, *Duroy*, and Broad Cloth, as per Advice. Paid Freight, Custom, and other incident Charges on Receipt of the same - - -

Note, As you have received the Goods for the Account of *Van Schooten*, and not for yourself, and having the Security in your own Hands for the Money that you have laid out for him; so you must make Goods for the Account of *Abraham Van Schooten* Dr. to Cash for the Charges, and Cash Cr. by the said Goods for the said Sum.

5

7. Sold to *James Eaton* the 1000 Reams of Paper, for the Account of *Abraham Van Schooten*, at 6*s.* per Ream, for which he has paid me in full - - - - -

Note, As *James Eaton* has paid for the Paper, so you must make Cash Dr. to Goods for the Account of *Abraham Van Schooten*, for the Quantity of Paper and its Value, and Goods for the Account of *Abraham Van Schooten* Cr. by Cash for the same.

I 2

l. s. d.

17 9 6

8 - -

43 11 2

196 17 6

300 - -

London, June 8, 1795.

	<i>l.</i>	<i>s.</i>	<i>d.</i>
<i>J.</i> Sold to Sir Robert Johnson, 120 Pieces of Holland, for the Account of Abraham Van Schooten, at 3 <i>l.</i> per Piece, for which he is to pay in 10 Days — — <i>Note.</i> As Sir Robert has not paid for the Holland, you must make him Dr. to Goods for the Account of Abraham Van Schooten for the Value of the Holland, and Goods for the Account of A. Van Schooten, Cr. by Sir Robert for both Quantity and Value.	360	—	—
— 12 —			
<i>J.</i> Sold to the above Sir Robert Johnson 100 Pieces of Long Lawn, for the Account of Abraham Van Schooten, at 2 <i>l.</i> 10 <i>s.</i> per Piece — — — — Received present Money — £100 0 0 The rest in 12 Days — — 150 0 0 <i>Note 1.</i> This may be Journalized two Ways, as at Jan. 23. but take this Method, viz. make Sundry Accounts Dr. to Goods for the Account of Abraham Van Schooten for the Value of the Long Lawn, viz. Cash for the Money received, and Sir Robert Johnson for the Rest. Then make Goods for the Account of A. V. Schooten, Cr. by Sundry Accounts for both Quantity and Value. 2. The Goods being all sold, you may close the Account by making the said Goods Dr. to Sundry Accounts, viz. to Profit and Loss for the Advantage you received by your Commission, and to Abraham Van Schooten's Account Current for the nett Produce; then make each of them Cr. by Goods for the Account of Abraham Van Schooten for their respective Values, and it is done.	250	—	—
— 16 —			
<i>J.</i> Samuel Fairman has paid me in full — — — —	28	—	—
— 18 —			
<i>J.</i> Sir Robert Johnson has paid me in Part — — — —	360	—	—
— 19 —			
<i>J.</i> Sold to Samuel Fairman 10 Hhds. of Lisbon Wine, at 10 <i>l.</i> per Hhd. — — — — — — — —	100	—	—
— 23 —			
<i>J.</i> William Lowfield, Esq. has paid me in full — — — —	128	13	—
— 24 —			
<i>J.</i> Sir Robert Johnson has paid me in full — — — —	150	13	—
— 25 —			
<i>J.</i> Due to me Half a Year's Dividend on 10000 <i>l.</i> Bank Annuity — — — — — — — —	150	—	—

London, June 27, 1795.

7. Sold to James Hicks 10 Hhds. of Lisbon Wine, at 10l.
10s. per Hhd. and received present Money -

l.	s.	d.
105	—	—

28

Shipped on board the *Goodwill*, William Higgins, Master,

l. s. d.

My own	{	56 Pieces of Norwich Crape, qt. 896	}	179	4	0	
		Yards, at 4s per Yard - -					
		20 Pieces of Duroy, qt. 300 Yards,		}	97	10	0
		at 6s. 6d. per Yard - -					
		22 Pieces of Broad Cloth, at 18l.			}	396	0
per Piece, (paid for) - -							
		Charges thereon as per Invoice -		10	7	6	
		My Commission on 683l. 15s. 6d.	}	13	13	3	
		at 2 per Cent. - - - -					

696	14	9
-----	----	---

All which go consigned to Abraham Van Schooten,
Merchant at Roan, for his own Account and Risk.

Note 1. As the foregoing Goods are consigned to Van Schooten,
for his own Account, and not for yours, so whether they
ever come to his Hands or not, you must make Van Schoo-
ten's Account Current Dr. to Sundry Accounts for the whole
Charge, viz.

To Norwich Crape for its Quantity and Value.

To Duroy for the same;

To Cash for the Broad Cloth, because you have bought it,
and paid for it, but not entered it in your Books, and
also for the Charges on Shipping; and

To Profit and Loss for your Commission.

☞ The Commission comes to but 13l. 13s. 2d. 3 qrs.
though put down 13l. 13s. 3d. which Thing is often
done, not by Mistake, but for the Purpose.

2. Then make each of them Cr. by Van Schooten's Account
Current for its respective Quantity and Value, and the
whole will be right.

3. The Difference between the Dr. and Cr. Sides in Van Schoo-
ten's Account Current will shew what he owes you, or you
owe him, which must be brought to Account the next Time
you are employed by him; or it may be done by Draft.

30

7. Paid sundry Charges this Month, as per Book of House
Expences - - - - -

40	3	10
----	---	----

London, July 4, 1795.

		l.	s.	d.
7.	Shipped on board the <i>Goldfinch</i> , <i>William Davis</i> , Master,			
		l.	s.	d.
Cafe JJ	1 Cafe, containing 100 Silver Watches } at 3 <i>l.</i> each, bought of <i>William Warner</i> }	300	0	0
Bale JJ	1 Bale of Scarlet Cloth, containing 20 } Pieces, at 20 <i>l.</i> per Piece, bought of } <i>William Lowfield</i> , Esq. - - }	400	0	0
Hhds.	30 Hhds. of Tobacco, containing 170 <i>C.</i> }			
1 to 30	weight, bought of <i>Thomas Johnson</i> , }	733	16	8
each JJ	at 4 <i>l.</i> 6 <i>s.</i> 4 <i>d.</i> per <i>C.</i> - - - }			
	Paid Custom, Freight and other Charges }	29	13	0
	on shipping the same - - - }			
		1463	9	8
	The Drawback on the said Tobacco, at 2 <i>l.</i> 11 <i>s.</i> 4 <i>d.</i> per <i>C.</i> amounts to - - - - - }	436	6	8

All which are consigned to *Jaques Jolliffe*, Merchant, at *Copenhagen*, to sell for the joint Accompt of *Samuel Smith* and myself, each Half, and are numbered and marked as *per Margin*.

Note 1. In order to Journalize this Accompt rightly, you must make *Voyage to Copenhagen* in Comp. between *Samuel Smith* and Self, each Half, consigned to *Jaques Jolliffe* Dr. to *Sundry Accompts*, viz.

To *William Warner*, for the Watches and their Value;
To *William Lowfield*, Esq. for the Scarlet Cloth and its Value;

To *Thomas Johnson* for the Tobacco, and its Value; and
To *Cash* for the Charges.

2. Then each of them must be made Cr. by the said *Voyage* for the Goods, and their Values respectively.

3. As you are concerned in Partnership, your Partner's *Accompt Current* must be made Dr. to his *Account in Company* for his Half of the said Goods and Charges.

4. For the Drawback on the Tobacco, you must make the *Commissioners of the Customs* Dr. to the said *Voyage in Company* for the Value of the Drawback, because the Tobacco is to be exported.

5. As you are supposed to be the principal Actor in this Case, you must also make your Partner's *Accompt in Company* Dr. to his *Accompt Current* for his half Part of the Drawback now, or let it alone till the *Commissioners* pay you; however I have it done now.

6. The young *Book-keeper*, perhaps, may be at a Loss for the Meaning of the Word *Drawback*, and therefore I give him this short Explanation.

When Goods are imported, they pay a Duty to the King; and when those Goods, or any Part of them are exported again, the *Commissioners of the Customs* pay back again so much of the Money they had received, as is in Proportion to the Quantity of Goods exported; and the Money so repaid is called the *Drawback*.

London, July 9, 1795.

- J. Ship *James*, after a smart Engagement with a *French* Merchant-man, took her, but afterwards she was ransomed for 5000*l.* the Half Part coming to the Owners is 2500*l.* my Half whereof as being Half Owner, (which I have received) comes to — —

12500

Note, This must be journalized exactly as p. 7, May 20.

- J. This Day had 12000*l.* Old South Sea Annuity transferred to me at $91\frac{1}{2}$ per Cent.

Old South Sea Annuity — 10900 0 0

Paid Brokage — — — 13 14 6

10993

14

6

Note, Here you must make Old South Sea Annuity Dr. to Cash for the Money that you have laid out,; and Cash Cr. by Old South Sea Annuity for the same Sum. Vide May 22, p. 7.

- J. I have insured 200*l.* on the Scarlet Cloth that Sir *Humphrey Parsons* has shipped on board the *Falcon* from London to *Smyrna*, at 1 per Cent. to be paid upon the News of her safe Arrival there — —

16

Note, As you have not received the Premium, therefore you must make Sir *Humphrey* Dr. to Insurance for it, and Insurance Cr. by Sir *Humphrey* for the same Sum.

- J. Bought of *John Marsb*, of *Manchester*, 5628 lb. of superfine Thread, at 14*s.* $10\frac{1}{2}$ d. per lb. — — —

4185

16

6

To pay at three two Months as follows, as per 3 Bills delivered, viz.

The first of 2185*l.* 16*s.* 6*d.* to pay 17 September next;

The second of 1000*l.* to pay 17 November next; and

The third of 1000*l.* to pay 17 January next.

Which Thread is for the Account of *James Severn* and Self, each Half, myself having the Disposal of the same.

Note 1. As the Thread is in Comp. you must make Thread in Comp. between *James Severn* and Self, each Half, Dr. to *John Marsb*, for the Quantity and its Value; then make *John Marsb* Cr. by Thread in Comp. &c. for the same Sum.

2. Because you have a Partner, you must make his Account Current Dr. to his Account in Comp. for his Half of the said Thread; and your Partner's Account in Comp. Cr. by his Account Current for the same Sum.

- J. *Jaques Jolliffe* of *Copenhagen*, writes me word in his Letter of the 12th Instant, that he had received the Goods consigned to him, for the joint Account of *Samuel Smith* and Self; and the Commissioners of the Customs being made Dr. to that Voyage for a Drawback on 30 Hhds. of Tobacco, Part of the Goods consigned to the said *Jaques Jolliffe*, I have received the said Drawback, which is — — —

436

6

8

London, July 20, 1795.

Note 1. In this Case you are only to clear the *Commissioners*, and therefore you must make *Cash Dr.* to them for the Money received, and *Commissioners of the Customs Cr.* by *Cash* for the same Sum.

2. This *Transaction*, to some, may seem a little too hasty; but as some Persons are more successful in *Trade* than others, the whole of this *Voyage*, in all its following Circumstances, may be looked upon as happy in its quick Return.

23

J. Paid sundry Charges in bringing the Thread in Comp. between *James Severn* and Self into my Warehouse.

17 14 6

Note 1. This being an additional Charge on the said Thread, you must make that *Dr.* to *Cash* for the Money paid, and *Cash Cr.* by the said Thread for the same Sum.

2. Then, because your Partner is concerned in the said Charges by you paid, you must make his *Accompt Current Dr.* to his *Accompt in Comp.* for his Half; and your Partner's *Accompt in Comp. Cr.* by his *Accompt Current* for the same Sum.

24

J. This Day *John Adams* came to pay me his Insurance on my 100 Bags of Pepper lost, which was done as follows, viz.

	l.	s.	d.
Drawback on 140l. 7s. 10d. at 8 per Cent.	11	4	7
Received in Cash	129	3	3

140 7 10

Note 1. On the Payment of Insurance, it is customary for the paying Man to receive a Drawback of 6, 7, or more per Cents. Hence Profit and Loss, and Cash must be made Drs. to Adams for their respective Sums, and Adams Cr. by Sundry Accompts for the whole Sum.

2. The Drawback is 11l. 4s. 7½d. but the ½d. is purposely omitted.

26

J. Received of Sir *Humphrey Parsons* in Part - -

16 - -

28

J. Sold *Timothy Hart* and Comp. 1000lb. of Thread, in Comp. between *James Severn* and Self, at 18s. per lb. For which they are to pay in 3 two Months, that is to say, on September 28, November 28, and January 28, at 300l. each Payment, as per 3 Notes received.

900 - -

Note 1. It is evident enough that *T. Hart* and Comp. must be made Dr. to Thread in Comp. between *James Severn* and Self for the Value; and that the said Thread must be made Cr. by *T. Hart* and Comp. for both Quantity and Value.

2. As you have a Partner, you must also make his *Accompt in Comp.* Dr. to his *Accompt Current* for his Half of the said Thread sold as above, viz. 450l. and then make your Partner's *Accompt Current Cr.* by his *Accompt in Comp.* for the same Sum.

☞ I find a Difference of Opinions with regard to the making a Partner's *Accompt in Comp.* Dr. to his *Accompt Current* for Goods sold but not paid for: Some choosing to do it as soon as the Goods are sold, though upon Credit, while others omit

London, July 28, 1795.

	<i>l.</i>	<i>s.</i>	<i>d.</i>
the Entry till the Money is paid. But I really think that the former Way is the more eligible; because when the Goods are all sold, and the Account closed, each <i>Partner's Account Current</i> shews what is due to him, and consequently, what that Partner, who keeps the Account, has to pay him.			
31			
J. Paid sundry Charges this Month, as <i>per</i> Book of House Expences - - - - -	21	18	—
August 3			
J. Sold to <i>Abraham Sanders</i> 1000lb. of Thread in Comp. between <i>James Severn</i> and Self, at 18s. <i>per</i> lb. for which I have received present Money - - -	900	—	—
<i>Note</i> , This Entry differs so very little from that of the 28th ult. in the manner of journalizing, that it can scarcely be called a Difference, only making <i>Cash</i> Dr. to <i>Thread in Comp.</i> instead of the Person; the other Part of making your Partner's <i>Account in Comp.</i> Dr. for his Half is the same as in that.			
6			
J. Paid sundry Charges in refitting the Ship <i>Janes</i> , as <i>per</i> Bills - - - - -	207	5	—
<i>Note</i> 1. As the Money was paid on the Account of Ship <i>Janes</i> , she must be made Dr. to <i>Cash</i> for the same, and <i>Cash</i> Cr. by the said Ship for the like Sum.			
2. Make each Partner Dr. to the said Ship for his 1-16th Part of the said Charges, <i>viz.</i> 12l. 19s. 6½d. and Ship <i>Janes</i> Cr. by <i>Sundry Accounts</i> for their several Sums taken together, <i>viz.</i> 103l. 12s. 6d.			
8			
J. <i>Jaques Jolliffe</i> of <i>Copenhagen</i> , by his Letter of the 2d Instant, writes me word, that he had the good Fortune to dispose of all the Effects consigned to him for the joint Account of <i>Samuel Smith</i> and self, soon after he received them; the nett Proceed whereof, deducting all Charges and his Commission thereon, as <i>per</i> his Account of Sale, amounts to 10040 Rix Dollars. Exchange at 5s. <i>per</i> Dollar - - -	2510	—	—
<i>Note</i> 1. <i>Jaques Jolliffe</i> having disposed of all the Effects, you must now clear <i>Voyage to Copenhagen</i> , by making <i>Jolliffe's Account Current</i> Dr. to the <i>Voyage</i> for the nett Produce of the same; and the said <i>Voyage</i> Cr. by <i>J. Jolliffe's Account Current</i> for the same Sum.			
2. Your Partner's <i>Account in Comp.</i> must be made Dr. to his <i>Account Current</i> , and his <i>Account Current</i> Cr. by his <i>Account in Comp.</i> for his Half of the said nett Produce.			
12			
J. <i>Johannes Scheelbasse</i> having Occasion to go to <i>Copenhagen</i> , has desired me to draw a Bill on <i>Jaques Jolliffe</i> for the aforesaid 10040 Rix Dollars, payable to the said <i>Scheelbasse</i> , which I have accordingly done, he paying me 5s. 0½d. <i>per</i> Dollar, which comes to -	2520	9	2

London, August 12, 1795.

l. s. d.

Note 1. This is called buying a Bill, and is much safer to travel with than so much Money.

2. As you have received the Money, and as it concerns, in this Case, *Jaques Tolliffe* more than *Johannes Scheelbasse*, you must make *Cash* Dr. to Sundry *Accompts* for the whole Sum, viz.

To *Jaques Tolliffe's Account Current* for the Money due from him to you, viz 251cl.

To *Profit and Loss* for your Half of the Gain on the said *Dollars*, viz. 5l. 4s. 7d. and to *Samuel Smith's Account Current* for his Half, this being an additional Gain on the said *Voyage*, then make each of them Cr. by *Cash* for their respective Sums.

Thus will the Balance of your Partner's *Account in Comp.* shew what he has gained by Trade; and likewise the Balance of his *Account Current* shew what you are to pay him.

3. The Balance of your Partner's *Account in Comp.* must be carried to *Voyage to Copenhagen* by making it Cr. by *Voyage to Copenhagen*, for his half Share of the Gain thereof, and *Voyage to Copenhagen* Dr. to Partner's *Account in Comp.* for the same Gain.

4. The Balance of the said *Voyage* will be your own clear Gain, which will also be the same with your Partner's; and therefore you must make *Voyage to Copenhagen* Dr. to *Profit and Loss* for your own half Share of the Gain, and *Profit and Loss* Cr. by *Voyage to Copenhagen* for the same Sum: thus will this *Account* be closed.

14

J. Upon examining the List at *Lloyd's Coffee-House*, I found the good Ship *Falcon* was lost on the Rocks of *Scilly*. and very little of her Cargo saved, but none of the Scarlet Cloth on which I had insured to Sir *Humphrey Parsons* — — — — —

200 — —

Note, As you have not yet paid the Money, you must make *Insurance* Dr. to Sir *Humphrey Parsons* for the Sum insured, and Sir *Humphrey Parsons* Cr. by *Insurance* for the same Sum.

15

J. My Brother-in-law *Christopher Verax* being dead, there is due to me from his Executor Mr. *William Warner*
Note, Your Brother-in-Law, *Verax* being dead, you have now a Claim for the above-mentioned Sum, by Virtue of his last Will, which you could not have while he was living. Hence as *William Warner* is his Executor, he becomes your Dr. of Course, and accordingly must be made so in your Books, and *Profit and Loss* must be made Cr. by *William Warner* for the same Sum.

1000 — —

17

J. *William Simpson*, Cooper, has by my Order }
 bottled off 1 Hhd. of French Wine, Value } 30 0 0
 1 Do° Lisbon Wine — — — — — 7 0 0
 for the Use of the Family

37 — —

Note, As the French and Lisbon Wines were bottled off for the Use of the House, and not to be sold, you must here make *House-Expences* or *Profit and Loss* Dr. to Sundry *Accompts* for the two Hhds. thus set aside out of Trade at their prime Cost; then make each of them Cr. by *House-Expences* or by *Profit and Loss* for their Quantities and Values respectively. I have used *House Expences*.

London, August 20, 1795.

- J. This Day received the unfortunate News, that Ship *James* was taken by a *French Privateer* of superior Force, and carried into *Brest*.

Note, This Passage being a Matter of Information, more than any thing else; and as the said Ship has already made a sufficient Gain, no journalizing need be made, but the whole Account of the said Ship may be balanced, and thereby the clear Gain be known.

22

- J. *William Baker*, Esq. has paid me Half a Year's Interest, which is due this Day on the 500*l.* lent him *Feb. 22* last — — — — —

Note, In this Case you are to make *Cash Dr.* to *Profit and Loss*, or to *Interest Account* (I have made it to *Profit and Loss*), and not to the Man that you received it of, for the Sum so received, and *Profit and Loss Cr.* by *Cash* for the same sum,

23

- J. This Day the several Proprietors of the Ship *James* met, and paid me their several Parts of the Charges by me paid the 6th Instant, belonging to the said Ship, viz.

			<i>l.</i>	<i>s.</i>	<i>d.</i>
<i>John Herbert</i>	—	—	12	19	0 $\frac{3}{4}$
<i>John Smith</i>	—	—	12	19	0 $\frac{3}{4}$
<i>William Baker</i> , Esq.	—	12	19	0 $\frac{3}{4}$	
<i>Robert Uxley</i>	—	—	12	19	0 $\frac{3}{4}$
<i>Sir Robert Johnson</i>	—	12	19	0 $\frac{3}{4}$	
<i>William Evans</i>	—	—	12	19	0 $\frac{3}{4}$
<i>James Jackson</i>	—	—	12	19	0 $\frac{3}{4}$
<i>Thomas Jones</i>	—	—	12	19	0 $\frac{3}{4}$

Note, In this Case you are only to make *Cash Dr.* to *Sundry Accounts* for the Money received, and each Man *Cr.* by *Cash* for his respective Sum by him paid.

26

- J. The three Bills given by me to *John Marsh*, of *Manchester*, for Thread in Comp. between *James Severn* and myself, were this Day brought to me for Acceptance by the following Persons, which I have accordingly accepted, viz.

Thomas Preston for 218*l.* 16*s.* 6*d.* payable 17 *Sept.* next.
Sir R. Johnson for 1000 0 0 d^o 17 *Nov.* next.
Robert Uxley for 1000 0 0 d^o 17 *Jan.* next.

Note, This is no more than transferring the Account from *Marsb* to the several Possessors of those Bills; and by your acceptance of them *Marsb* is paid, and therefore must be discharged; and consequently you must make *John Marsb Dr.* to *Sundry Accounts* for the whole Sum due from you, and each Man *Cr.* by the Sum of that particular Bill which is in his Possession.

l. s. d.

12 10 —

103 12 6

4185 16 6

(17)

London, August 28, 1795.

	<i>l.</i>	<i>s.</i>	<i>d.</i>
J. Bought of <i>Andrew Collins</i> , the Ship <i>Hopewell</i> , Burthen 300 Tons, <i>John Hill</i> Master, for which I have paid down - - - - -	1200	—	—
— 31 —			
J. Paid sundry Charges this Month, as <i>per</i> Book of House Expences - - - - -	21	17	6
— September 3 —			
J. Sent to Mr. <i>William Warner</i> , Executor to the last Will and Testament of my late Brother-in-law, <i>Christopher Verax</i> , 1 Hhd. of <i>French Wine</i> , as a Present; the prime Cost whereof is - - - - -	30	—	—
<i>Note</i> , The Wine thus given, must be here looked on as lost, because not sold, nor any Value received thereon; therefore you must make <i>Profit and Loss</i> Dr. to <i>French Wine</i> for the Value of the said Hhd. and <i>French Wine</i> Cr. by <i>Profit and Loss</i> for the same Sum.			
— 5 —			
J. Paid Sir <i>Humphrey Parsons</i> the Balance of our Accompt, which was - - - - -	184	—	—
<i>viz.</i> In Cash - - - - - 172 0 0			
Drawback on 200 <i>l.</i> at 6 <i>per Cent.</i> 12 0 0	184	—	—
<i>Note</i> , It is customary, on the Payment of <i>Insurance</i> , to have a <i>Drawback</i> of 4, 5, 6, or more <i>per Cent.</i> and as Sir <i>Humphrey</i> has not paid the Premium of 16 <i>l.</i> there remains on the Balance of the Accompt but 184 <i>l.</i> to be paid by you; but as you demand a <i>Drawback</i> of 6 <i>per Cent.</i> you are to pay him in reality no more than 172 <i>l.</i> Hence, to state the Accompt right, you must make Sir <i>Humphrey</i> Dr. to Sundry Accompts for the 184 <i>l.</i> then make Cash Cr. by Sir <i>Humphrey</i> for the Sum paid him, and <i>Profit and Loss</i> Cr. for the <i>Drawback</i> .			
— 7 —			
J. Sold the Ship <i>Hopewell</i> to <i>Abraham Sanders</i> , and received of him two Bank Notes for - - - - -	1500	0	0
One Warrant to be paid by the Treasurer of the <i>South Sea Company</i> , for - - - - -	100	0	0
—	1600	—	—
<i>Note</i> , In this Case the Bank Notes and the Warrant may be esteemed as <i>Cash</i> , and as such made Dr. to the said <i>Ship</i> , and the said <i>Ship</i> Cr. by <i>Cash</i> , both of them for the Value of the said Notes and Warrant.			

London, September 9, 1795.

- J. Received Advices from *Timothy Sutton*, of *Barbadoes*, that he hath, according to my Order, shipped on board the *Whale*, *John Miller* Master, 45 Chests of Sugar, qt. nett 223 C. 2 qrs. 7 lb. Avoirdupois, at 15s. Sterling per C. including the Charges of shipping Which Sugar, although consigned to me, is for the Accompt of *John Parrot*, *George Hale*, and self, each $\frac{1}{3}$, my two Partners having agreed to allow me 2 per Cent. on their own Parts for Warehouse-Room, and my Care on the Sale thereof.

Note 1. After *Sutton* had received your Order, and taken Care to ship the Sugar, it was then no longer his, but yours, and you are obliged to stand the Chance of the Seas, and become Dr. to him, whether it ever comes to your Hands or not. Hence,

2. You must make Voyage from *Barbadoes* Dr. to *Timothy Sutton*, for the whole Charge of the Sugar, and *Timothy Sutton* Cr. by Voyage from *Barbadoes* for the same Sum.
3. As you have Partners, you must make each Man's Accompt Current Dr. to his Accompt in Comp. for the third of the said Charge, and each Man's Accompt in Comp. Cr. by his Accompt Current for the like Sum.

I I

- J. Received from *Nathaniel Keeble* of *Hull*,
 150 Pieces of *Yorkshire* Cloth, which he bought for my Accompt, pursuant to my Order of the 24th ult. at 7l. 10s. per Piece - - - - -
 Paid Charges on bringing the same into my Warehouse - - - - -

l. s. d.

1125 0 0

27 4 6

- J. Received also from d^o *Keeble*, 50 Pieces of the same Cloth, which he desires me to dispose of for his Accompt.

- J. Paid Charges on bringing the same into my Warehouse
 Note 1. The first 150 Pieces of *Yorkshire* Cloth, are for your own Accompt, and therefore you must make *Yorkshire* Cloth Dr. to *Sundry Accompts*, viz.

To *Nathaniel Keeble* for the Quantity you have received of him, and its Value; and

To Cash for the Charges by you paid in bringing the same Home;

Then make each of them Cr. by *Yorkshire Cloth* for their respective Sums.

2. The other 50 Pieces are for the Accompt of ditto *Keeble*, and therefore as you have the Cloth in your own Hands, you need only make *Yorkshire Cloth* for the Accompt of *Nathaniel Keeble* of *Hull* Dr. to Cash for the Charges that you have been at in bringing it into your Warehouse naming the Quantity; and Cash Cr. by ditto Cloth, &c. for the same Expence.

l. s. d.

167 13 5^r

1152 4 6

11 4 8

London, September 15, 1795.

- J. Received the 45 Chests of Sugar from on board the *Whale*, consigned to me by *Timothy Sutton* of *Barbadoes* - - - - -

l.	s.	d.
167	13	5 $\frac{1}{4}$

	l.	s.	d.
Paid Custom thereon, at 4s. 9 $\frac{9}{10}$ d. per } C. on 223 C. 2 qrs. 7lb. - - - }	53	18	8 $\frac{1}{4}$
Freight at 4s. per Chest - - - -	9	0	0
Lighterage - - - - -	1	7	3
Cartage - - - - -	2	10	7

66	16	6 $\frac{1}{4}$
----	----	-----------------

C.	D.	C. qrs. lb.	£	s.	d.
----	----	-------------	---	----	----

Note 1. 1 : 57.9 :: 223 2 7 : 53 18 8 $\frac{1}{4}$

2. As you have received the Sugar, you must first make *Sugar in Comp.* with *John Parrot*, *George Hale*, and self, each one Third, Dr. to *Sundry Accompts* for the whole Charge, viz. to Voyage from *Barbadoes* for the Quantity and its Value, and to Cash for the Charges in bringing the same home; then make each of them Cr. by *Sugar in Comp. &c.* for its respective Value.

3. Your Partners also must each of them have his *Accompt Current* made Dr. to his *Accompt in Comp.* for his third of the said Charges, and his *Accompt in Comp.* Cr. by his *Accompt Current* for the same.—The like for the first Value was done before.

20

- J. Paid *Thomas Preston*, Esq. my Note given to *John Marsh* of *Manchester*, and by him assigned to d^o *Preston*.

	l.	s.	d.
Paid - - - - -	2185	16	0
Abated me - - - - -	0	0	6

2185	16	6
------	----	---

Note, In this Case you must make *T. Preston* Dr. to *Sundry Accompts*, viz. To Cash for the Money paid, and to *Profit and Loss* for the Gain made by the Abatement of the 6d. then make each of them Cr. by their respective Sums.

22

- J. Sold to *James Jackson* the 45 Chests of Sugar in Comp. with *John Parrot*, *George Hale*, and self, containing nett 223 C. 2 qrs. 7lb. at 4l. per C. together with my own 8 Hhds. of *French Wine*, at 35l. per Hhd.

	l.	s.	d.
Sugar in Comp. - - - - -	894	5	0
French Wine of my own - - - - -	280	0	0

1174	5	—
------	---	---

For all which I have received

In Cash - - - - -	200	0	0
By a Draft on <i>William Harman</i> - - - - -	400	0	0
The rest to stand out 6 Months - - - - -	574	5	0

1174	5	—
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Note 1, That this *Accompt* may be journalized, and then posted aright, you are to consider that although *Jackson* has bought the *Sugar in Comp.* and your own *French Wine*, and paid for

London, September 22, 1795.

them in Part, yet you must first make him Dr. for the Whole; and then make him Cr. by what Part he has paid, in the following Manner, viz. *James Jackson* Dr. to *Sundry Accounts* for the whole Value of the Goods bought, that is, to *Sugar in Comp.* for the whole Value thereof, and also to *French Wine* (for your own proper Account) for its Value; then make each of them Cr. by *James Jackson* for its respective Quantity and Value.

2. Because *Jackson* has paid Part in Cash, and a Draft on *Harman*, they, i. e. *Cash* and *Harman*, or *Sundry Accounts* must be made Dr. to *James Jackson* for their respective Sums, and *Jackson* Cr. by *Sundry Accounts* for the whole that he has paid.

3. The *Sugar* in *Comp.* being disposed of, you must next make each Partner's *Account in Comp.* Dr. to his *Account Current* for his third Share of the *Sugar* sold as aforesaid, and each Partner's *Account Current* Cr. by his *Account in Comp.* for the same Sum.

4. Because you are to be allowed 2 per Cent. on the Sale, &c. of the said *Sugar* by way of Commission, it will be necessary to observe, that the whole was sold for 894l. 5s. which Sum, at 2 per Cent. amounts to 17l. 17s. 8½d. One Third of which comes to 5l. 19s. 2¾d. for each Partner to pay: And in this Case you must make each Partner's *Account Current* Dr. to *Profit and Loss* in the Sum of 5l. 19s. 2¾d. for his third on the Sale, &c. as aforesaid, and *Profit and Loss* Cr. by each Partner's *Account* for the same Sum.

Thus will the *Balance* of each Partner's *Account in Comp.* shew what he has gained by Trade, and likewise the *Balance* of his *Account Current* shew what you are to pay him.

24

J. Sold to *William Evans* 1000lb. of Thread in *Comp.* between *James Severn* and self, at 18s. per lb. — —

	l.	s.	d.
Received in Cash — — — — —	200	0	0
— a Draft on <i>Thomas Jones</i> for	300	0	0
The rest in 6 Months — — — — —	400	0	0

900 — —

900 — —

Note 1, Here you must make *Sundry Accounts* Drs. to *Thread in Comp.* for the whole Value, viz. *Cash* for the Money that you have received.

Thomas Jones for the Draft on him; and

William Evans for the Remainder.

Then make *Thread in Comp.* Cr. by *Sundry Accounts* for the whole Quantity sold, and its Value.

2. Make your Partner's *Account in Comp.* Dr. to his *Account Current* for his half Part of the said *Thread*, and your Partner's *Account Current* Cr. by his *Account in Comp.* for the same Value.

27

J. Sold to *Thomas Jones* 50 Pieces of my own *Yorkshire* Cloth, at 8l. 10s. per Piece — — — — —

425 — —

29

J. Due to me Half a Year's Dividend on 12000l. Stock Old South Sea Annuity — — — — —

180 — —

London, September 30, 1795.

	<i>l.</i>	<i>s.</i>	<i>d.</i>
J. Paid sundry Charges this Month, as <i>per</i> Book of House Expences - - - - -	22	12	—
<i>October 1</i>			
J. Received of <i>Timothy Hart</i> and Comp. - - -	300	—	—
<i>3</i>			
J. Sold to <i>Adam Hewitt</i> 50 Pieces of my own <i>Yorkshire</i> Cloth, at 8 <i>l.</i> 10 <i>s.</i> <i>per</i> Piece for present Money -	425	—	—
<i>6</i>			
J. Received of <i>Mr. William Warner</i> , the Legacy due to me by the last Will of my late Brother <i>Christopher Verax</i> - - - - -	1000	—	—
At which Time I also paid him my Debt of - -	300	—	—
<i>10</i>			
J. Received Half a Year's Interest on my 1200 <i>l.</i> Old <i>South Sea</i> Annuity, due at <i>Michaelmas</i> last - -	180	—	—
<i>14</i>			
J. Received Half a Year's Interest on my 1000 <i>l.</i> Bank Annuity, due at <i>Midsummer</i> last - - - -	150	—	—
<i>18</i>			
J. Received of <i>William Harman</i> , by Virtue of a Draft on him by <i>James Jackson</i> - - - - -	400	—	—
<i>22</i>			
J. Received of <i>Thomas Jones</i> , by Virtue of a Draft on him by <i>William Evans</i> - - - - -	300	—	—
<i>24</i>			
J. Sold 1 Pipe of Canary to <i>John Hammond</i> , Esq. for -	30	—	—
<i>26</i>			
J. Received of <i>Martin Unwin</i> in Part - - - -	100	—	—
<i>28</i>			
J. Shipped on Board the <i>Whale</i> , <i>John Miller</i> Master,			
<i>l. s. d.</i>			
30 Bags of Hops, qt. 90 G. 1 qr. at } 28 <i>s.</i> <i>per</i> C. - - - - - }	126	7	0
20 Pieces of Sagathee, qt. 240 Yds. } at 2 <i>s.</i> 6 <i>d.</i> <i>per</i> Yard - - - }	30	0	0
20 Pieces of Serge, qt. 280 Yards, } at 1 <i>s.</i> <i>per</i> Yard - - - - }	14	0	0
Paid Charges on shipping the same -	19	17	6
	190	4	6
All which go consigned to <i>Timothy Sutton</i> , Merchant, at <i>Barbadoes</i> , for my own Accompt and Risk.			

Note 1. In this Case the young Book-keeper might ask, Why Commission is not charged here, as well as at *June 28*? To which I answer, that as the Goods are to be disposed of for

London, October 28, 1795.

	<i>l.</i>	<i>s.</i>	<i>d.</i>
your own Accompt, and not for <i>Sutton's</i> , it would be absurd for you to charge Commission on your own Goods, which are to be sold for your own Use: and therefore when <i>Sutton</i> has disposed of the Goods, he must charge Commission according for what he can sell them.			
2. As the Goods are consigned to <i>Sutton</i> for your own Accompt, <i>Sutton</i> is not to run the Risk of the Seas; and therefore if the the Ship should be lost, you must stand to the Loss, and not <i>Sutton</i> .			
3. You must make <i>Voyage</i> to <i>Barbadoes</i> Dr. to <i>Sundry Accompts</i> for the whole Charge, and each of them Cr. by the said <i>Voyage</i> for its respective Value, submitting the rest to the Chance of the Market, which, if Goods of this Nature should happen to be plenty, will occasion the Price to run low; but if scarce. will enhance the Price in Proportion.			
4. The Goods thus sent, must be charged at the Prime Cost, because it is only removing them from one Place to another.			
J. <i>Brandon George</i> has insured the aforementioned Goods, consigned to <i>Timothy Sutton</i> , at 6 per Cent. for which I am to be credited — — — — —	11	8	3
<i>Note</i> , This Case being a further Expence on the just mentioned <i>Voyage</i> , you must make that Dr. to <i>Brandon George</i> for the Sum insured, and <i>Brandon George</i> Cr. by the said <i>Voyage</i> for the same Sum.			
J. Sold to <i>Brandon George</i>			
1 Pipe of Canary — — — — —	30	0	0
1 Hhd. of <i>Lisbon</i> Wine — — — — —	10	0	0
	40	—	—
J. Paid sundry Charges this Month, as per Book of House Expences — — — — —	26	13	8
<i>November 1</i>			
J. Paid <i>William Lowfield</i> , Esq. in full — — — — —	400	—	—
J. Received of <i>Samuel Fairman</i> in full — — — — —	100	—	—
J. Paid <i>Thomas Johnson</i> in Part — — — — —	100	—	—
J. Sold <i>John Adams</i>			
1 Bag of Hops, wt. 3 C. at 36s. per C. — — — — —	5	8	0
1 Pipe of Canary — — — — —	33	0	0
for which I have received in full — — — — —	38	8	—

London, November 15, 1795.

- J. Received a Bill of Exchange from *Jacob Van Hooe* of *Amsterdam*, of 1611 *Guil. 3 Stl.* drawn upon *Jaques Van Broek*, for the Value received there, by d^o *Van Hooe*, Exchange at 33s. 4d. *Flem. per l. Ster.* payable at 10 Days after Sight, which *Van Broek* has accepted — — — — —

l. s. d.

161 2 3½

Note 1. The last Accompt that you received from *Van Hooe* was on *May 10* last, which is a long Time, to the present Day. It may therefore be supposed, that in all this Time there was no such thing as bringing him to Accompt; and that Letters were wrote, and Persons employed to accommodate the Affair, which at last was obtained by receiving a Bill of Exchange as above.

2. This is the Reverse of *Aug. 26*, though it is transferring the Accompt from one Man to another as that is, and therefore you must make *Van Broek* Dr. to *Van Hooe* for the Value of the Bill, and *Van Hooe* Cr. by *Van Broek* for the same Sum.

- J. Sold to *William Baker, Esq.* — 18 — — — — —
 20 Pieces of *Sagathee*, qt. 240 Yards, }
 at 3s. per Yard — — — — — } 36 0 0
 20 Pieces of *Serge*, qt. 280 Yards, at }
 14d. per Yard — — — — — } 16 6 8

52 6 8

for which I have received in Part — 16 6 8

Note, As *Baker* has paid for the *Serge*, you must make *Cash* Dr. to it for the worth of it, and *Serge* Cr. by *Cash* for the same Sum. And as the *Sagathee* is not paid for, make *Baker* Dr. to it for its Value, and *Sagathee* Cr. by *Baker* for the like Sum.

- J. Paid Sir *Robert Johnson* one of the Promissory Notes given by me to *John Marsh* of *Manchester*, which was due this Day, including the three Days of Grace — 20 — — — — —

1000 — —

- J. *Thomas Johnson* having freighted the *John* and *Hannah*, *James Tickner* Master, for a Voyage to *Spain*, I have underwrote his Policy for 300l. at 6 per Cent. giving him Credit for the same, viz. — 24 — — — — —

18 — —

Note, Here you must make *Thomas Johnson* Dr. to *Insurance* for the Sum credited, and *Insurance* Cr. by *Thomas Johnson* for the same Sum.

- J. Received of *Martin Unwin* in Part — 27 — — — — —

100 — —

- J. Received of *Jaques Van Broek* in full — 28 — — — — —

161 2 3½

- J. Paid sundry Charges this Month, as per Book of House-Expences — 30 — — — — —

27 13 6

London, December 1, 1795.

		<i>l.</i>	<i>s.</i>	<i>d.</i>
J.	Received of <i>Timothy Hart</i> and Comp. in Part —	300	—	—
	3			
J.	This Day I was informed at <i>Lloyd's</i> , that the <i>John</i> and <i>Hannah</i> was unfortunately lost in the <i>Downs</i> , by a severe Gale of Wind. I had insured on her Freight Note, In this Case you must make Insurance Dr. to <i>Thomas Johnson</i> for the Sum by you insured, and <i>Thomas Johnson</i> Cr. by Insurance for the like Sum.	300	—	—
	6			
J.	Received of <i>John Hammond</i> , Esq. in full — —	30	—	—
	9			
J.	<i>William Baker</i> , Esq. has taken up his } Bond and paid me — — — — } He has also paid me the Interest of it, } which from Aug. 22, being 3 M. } 17 D. at 5 per Cent. is — — — — }	500	0	0
		7	8	4
		507	8	4
	<i>Note 1</i>, Though you receive all the Money of <i>William Baker</i>, yet you must make Cash Dr. to <i>Sundry Accounts</i> for the whole Sum, and then make <i>William Baker</i> Cr. by Cash for the 50<i>l.</i> and Profit and Loss Cr. by the same for the Interest. <i>2</i>. The Interest for 3 Months is 6<i>l.</i> 5<i>s.</i> and the Interest for 17 Days is 1<i>l.</i> 3<i>s.</i> 3<i>d.</i> 1 <i>qr.</i> making 7<i>l.</i> 8<i>s.</i> 3<i>d.</i> 1 <i>qr.</i> which here is purposely augmented to 4<i>d.</i>			
	10			
	This Day <i>Thomas Johnson</i> came to demand my Insurance on a Voyage to <i>Spain</i> , the Ship being lost in the <i>Downs</i> . The Sum insured was — — —	300	—	—
	<i>l.</i> <i>s.</i> <i>d.</i>			
J.	Paid in Cash — — — — — 276 0 0			
	Drawback on 300 <i>l.</i> at 8 per Cent. — 24 0 0			
	300 0 0			
	<i>Note</i>, The Ship being lost, you necessarily become Dr. to <i>Thomas Johnson</i> for the Sum insured, as aforementioned; and now that you have paid that Insurance, including the Drawback, <i>Thomas Johnson</i> becomes Dr. to <i>Sundry Accounts</i> for the whole Sum, and Cash Cr. by ditto <i>Johnson</i> for the Sum paid him, and Profit and Loss Cr. for the Drawback. See Sept. 5, p. 17.			
	12			
J.	Sold to <i>John Hammond</i> , Esq. my 50 Pcs. } of <i>Yorkshire Cloth</i> , at 8 <i>l.</i> 10 <i>s.</i> per Piece } Also 50 Pieces for the Account of <i>Nathaniel Keeble</i> of <i>Hull</i> , at the same Rate }	425	0	0
		425	0	0
		850	—	—
	<i>Note 1</i>. In this Case <i>Hammond</i> must be made Dr to <i>Sundry Accounts</i> for the whole Sum, then make each of them Cr. by ditto <i>Hammond</i> for their respective Values.			

London, December 12, 1795.

2. *Keeble's* Cloth being all sold, you have acted by Commission (which suppose at 2 per Cent. on the above Sum) and therefore must charge that to him: Hence, to close the Account, you must make the said *Cloth* Dr. to *Sundry Accounts*, viz. to *Profit* and *Loss* for the said Commission, and to ditto *Keeble's Account Current* for the nett Proceed; then make each of them Cr. by the said *Cloth* for their respective Sums, and the Account will be closed.

13

- J. Mr Landlord *Thomas Preston*, Esq. has paid me for the Repairs done to my present Dwelling-house, by *James Hart*, Joiner - - - - -

17 9 6

14

- J. Received Advice from *Joram Conderil* of *Cadiz*, that he hath shipped for my Account and Risk, in the *Pigeon*, *William Pigeon* Master,

50 Chests of Lemons } at 8 Rials per Chest, includ-
50 do of China Oranges } ing all Charges.
50 do of Seville do }

Which amounts to 1200 Rials, Exchange at 4s. 6d. per Piece of Eight, and is Sterling - - -

33 15

Note 1. Eight Rials make a Piece of Eight.

2. See the first and second Notes on Sept. 9, p. 18, for the rest, that Entry being of the same Nature with this, setting aside the Partnership.

17

- J. I have this Day accepted a Draft on me by *Nathaniel Keeble* of *Hull*, payable to *Timothy Hart* and *Comp.* at 20 Days after Sight, for - - - - -
But they having Occasion for present Money, have agreed to allow me Rebate for the said 20 Days, and no more, after the Rate of 8 per Cent. on the said Sum.

1125

	l.	s.	d.
I have therefore paid them - - -	112	0	2
Abated me on prompt Payment - -	4	18	0

1125

Note 1. The Sum of 1125l. being transferred from *Keeble* to *Hart* and *Comp.* your Acceptance of the same pays *Keeble*, and makes you accountable to *Hart* and *Comp.* for the same: therefore you must first make *Nathaniel Keeble* Dr. to *Timothy Hart* and *Comp.* for the same Sum, and *Timothy Hart* and *Comp.* Crs. by ditto *Keeble* for the like Sum.

Then, as you have paid *Hart* and *Comp.* you must make him Dr. to *Sundry Accounts* for the whole, and *Cash* and *Profit* and *Loss* Crs. by ditto *Hart* for their Sums respectively.

2. The whole might be journalized somewhat shorter, by having Regard only to *Keeble*, the other being paid in trust for him; but as the former Method is more agreeable to the Nature of the Transaction, I have accordingly made Choice of it.

London, December 18, 1795.

J. Received the 150 Chests of Oranges and Lemons, from on board the *Pigeon*, *William Pigeon* Master, consigned to me by *Joram Conderil*, of *Cadiz*.

	l.	s.	d.
Paid Custom thereon - - -	12	6	6
Freight at 3s. per Chest - - -	22	10	0
Waterage - - - - -	1	10	0

36 6 6

Note, As you have now received the Goods, you must make *Oranges and Lemons* Dr. to *Sundry Accounts* for the whole Charge, viz. to *Voyage from Cadiz* for the Prime Cost thereof, and to *Cash* for the after Charges in bringing the same Home; then make each of them Cr. by *Oranges and Lemons* for its respective Value.

20

J. Received of *Martin Unwin* in Part - - -

100

22

J. *Joram Couderil*, of *Cadiz*, hath drawn upon me for the Fruit received of him payable to *John Hammond*, Esq. or Order, at Sight, 1200 Rials, Exchange at 4s. 6d. per Piece of Eight, which I have accepted, but not paid, because the same is to be placed to Account, as per Agreement between d^o *Hammond* and myself - - - - -

33

15

Note 1. Nothing more need be done than to make *Joram Conderil* Dr. to *John Hammond*, for the Value of the Bill, and *Hammond* Cr. by *Conderil* for the same Sum.

2. Eight Rials are = 1 Piece of Eight. Vide *Sch. Aff.* p. 77.

24

J. Received of *Isaac Reynolds* in full - - - - -

42

25

J. Due to me Half a Year's Dividend on 1000l. Bank Annuity - - - - -

150

26

J. Sold to *Isaac Reynolds* 50 Chests of Lemons, at 17s. per Chest - - - - -

42

10

27

J. Received of *James Allen* in full - - - - -

8

28

J. Sold to *James Allan* 1000lb. of Thread in Comp. between *James Severn* and Self, at 18s. per lb. for which he has given me a Draft on Mess. *Snell and Harlay*, Bankers, which I have received - - -

900

Note, This is nearly the same with July 28, p. 13; only make *Cash* Dr. for the Person, which see.

29

J. Sold to Sir *Humphrey Parsons* 1000lb. of Thread in Comp. as above, at 18s. per lb. to pay in 6 Months

900

London, December 30, 1795.

7. Sold to *William Baker*, Esq. the remaining 628lb. of
Tbread in Comp as above, at 17s per lb. — —

For which he has given me my Note to *Marsh*, pay-
 able *January 20* next, including the three Days of
 Grace, and transferred to *Robert Uxley*, I having
 paid him the rest; *Baker* at the same time allow-
 ing me for my prompt Payment for 23 Days 8 per
 Cent.

	l.	s.	d.
Promissory Note — — — —	1000	0	0
<i>Tbread in Comp.</i> — — — —	533	16	0

Due <i>January 20</i> next — — — —	466	4	0
Allowed for prompt Payment for } 23 Days — — — — — }	2	6	8

Returned to d ^o <i>Baker</i> — — — —	463	17	4
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Note, To journalize this Passage aright, and in the plainest
 Manner, you must

1. Make *William Baker* Dr. to *Tbread in Comp.* for the Value thereof; and *Tbread in Comp.* Cr. by *William Baker* for both Quantity and Value.
2. Because *Baker* has paid for it by returning you one of your own Notes, by which *Uxley* was Cr. therefore *Uxley* by that Means is paid, and you must make him Dr. to *William Baker* for the Value of that Note, and *Baker* Cr. by *Uxley* for the same.
3. Because you have returned *Baker* the Overplus, partly by Cash, and partly by his Abatement on prompt Payment, therefore *Baker* must be made Dr. to *Sundry Accompts*, viz. to Cash for the Money which he has received of you, and to Profit and Loss for his Abatement; then make each of them Cr. by ditto *Baker* for their respective Sums.

☞ This might be done in a shorter Manner, by making
Uxley Dr. to *Sundry Accompts* for the Value of the Bill, viz.

	l.	s.	d.
To <i>Tbread in Comp.</i> — — — — —	533	16	0
To Cash paid <i>William Baker</i> — — — —	463	17	4
To Profit and Loss gained by prompt Payment	2	6	8
	1000	0	0

The Teacher may use either way, though I have followed
 the former, as being most expressive of the whole Trans-
 action.

4. Make your Partner's *Accompt in Comp.* Dr. to his *Accompt Current* for his Half, and your Partner's *Accompt Current* Cr. by his *Accompt in Comp.* for the same.
5. The *Tbread* being all sold, you may close the *Accompt* by the Directions given at Aug. 12, p. 15.

7. Paid sundry Charges this Month, as per Book of
 House-Expences — — — — —

The end of the Second Waste-Book.

l.	s.	d.
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533	16	—
-----	----	---

22	8	4
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(1)

The JOURNAL.

LONDON, March 1, 1795.

		l.	s.	d.	l.	s.	d.
	Sundry Accompts Drs. to Stock - -	109	25	15 4 $\frac{1}{4}$			
	<i>viz.</i>						
1	Cash in ready Money - - - - -	80	99	4 2 $\frac{1}{2}$			
1	Canary, for 5 Pipes, at 25 <i>l.</i> per Pipe -	125	0	0			
1	Hops, for 44 Bags, wt. 132 C. 2 qrs. at 28 <i>s.</i> } per C. - - - - -	185	10	0			
2	French Wine, for 10 Hhds. at 30 <i>l.</i> per Hhd. -	300	0	0			
2	Drugget, for 20 Pieces, qt. 280 Yards, at } 3 <i>s.</i> 4 <i>d.</i> per Yard - - - - -	46	13	4			
2	Lisbon Wine, for 25 Hhds. at 7 <i>l.</i> per Hhd. -	175	0	0			
2	Norwich Crape for 56 Pieces, qt. 896 Yds. } at 3 <i>s.</i> 6 <i>d.</i> per Yard - - - - -	156	16	0			
2	Duroy, for 20 Pieces, qt. 300 Yards, at 6 <i>s.</i> } per Yard - - - - -	90	0	0			
3	Sagathee, for 90 Pieces, qt. 1080 Yards, } 2 <i>s.</i> 6 <i>d.</i> per Yard - - - - -	135	0	0			
3	Serge, for 90 Pieces, qt. 1260 Yards, at } 1 <i>s.</i> per Yard - - - - -	63	0	0			
3	Sir Robert Johnson - - - - -	30	0	0			
3	Sir Humphrey Parsons - - - - -	16	0	0			
4	William Baker, Esq. on Bond - - - - -	500	0	0			
4	William Warner, to be paid April 30 next -	34	7	0			
4	Brandon George - - - - -	32	0	0			
4	Samuel Fairman - - - - -	28	0	0			
4	William Lowfield, Esq. - - - - -	128	13	0			
5	Thomas Johnson - - - - -	256	14	3 $\frac{3}{4}$			
5	John Hammond, Esq. to be paid April 20 next -	100	0	0			
5	Mar. in Unwin - - - - -	381	17	6			
5	Isaac Reynolds - - - - -	42	0	0			
1	Stock Cr. to Sundry Accompts - -	412	10	0	109	25	15 4 $\frac{1}{4}$
1	<i>viz.</i>						
5	To Thomas Preston, Esq. to pay May 14 next -	90	0	0			
6	To Robert Uxley - - - - -	322	10	0			
					412	10	—
1	Cash Dr. to Sir Robert Johnson - -	£30	0	0			
3	Received in full - - - - -				30	—	—
6	Ship James Dr. to Sundry Accompts -	£1500	0	0			
1	<i>viz.</i> To Cash paid down at 5 per Cent. -	75	0	0			
6	To James Allen, to pay in 5 Days -	1425	0	0			
					1500	—	—

London, March 6, 1795.

			l.	s.	d.
1	Cash Dr. to Ship <i>James</i> - - - -	£125 0 0			
6	Received of <i>John Herbert</i> for $\frac{1}{16}$ Part of the said Ship		125	—	—
	8				
1	Cash Dr. to Ship <i>James</i> - - - -	£125 0 0			
6	Received of Capt. <i>John Smith</i> for $\frac{1}{16}$ Part of the said Ship		125	—	—
	9				
6	<i>James Allen</i> Dr. to Cash - - - -	£1425 0 0			
1	Paid him in full for Ship <i>James</i> - - - -		1425	—	—
	10				
4	<i>William Baker</i> , Esq. Dr. to Ship <i>James</i>	£125 0 0			
6	For $\frac{1}{16}$ Part sold him, for which he is to pay in 7 Days		125	—	—
	12				
7	Profit and Loss Dr. to <i>Lisbon</i> Wine - -	£7 0 0			
2	For 1 Hhd. lost (except 6 Gallons) by 3 Iron Hoops breaking off - - - -		7	—	—
	14				
6	<i>Robert Uxley</i> Dr. to Ship <i>James</i> - -	£125 0 0			
6	For $\frac{1}{16}$ Part sold him - - - -		125	—	—
	17				
1	Cash Dr. to <i>William Baker</i> , Esq. - -	£125 0 0			
4	Received his $\frac{1}{16}$ Part of Ship <i>James</i> - -		125	—	—
	20				
1	Cash Dr. to Canary - - - -	£30 0 0			
1	For 1 Pipe sold <i>William Della</i> , for which he paid me in full		30	—	—
	21				
3	<i>Sir Robert Johnson</i> Dr. to Drugget - -	£49 0 0			
2	For 20 Pieces, qt. 280 Yards, at 3s. 6d. per Yard -		49	—	—
	23				
5	<i>Thomas Preston</i> , Esq. Dr. to sundry Accompts	£90 0 0			
	24				
1	viz. To Cash paid him in Part - - -	89 7 0 $\frac{3}{4}$			
7	To Profit and Loss abated me for my } early Payment - - - - }	0 12 11 $\frac{1}{4}$			
	25		90	—	—
1	Cash Dr. to Sundry Accompts - - -	£174 0 0			
	26				
6	viz. To Ship <i>James</i> , received of <i>Sir Robert Johnson</i> for $\frac{1}{16}$ - - - - }	125 0 0			
3	To <i>Sir Robert Johnson</i> , received in full	49 0 0			
	27		174	—	—
6	Ship <i>James</i> Dr. to Cash - - - -	£20 17 0			
1	Paid <i>Thomas Young</i> in full for Joiners' Work done in the said Ship - - - -		20	17	—
	28				
6	Ship <i>James</i> Dr. to Cash - - - -	£27 14 6			
1	Paid <i>Thomas Pierce</i> in full for Rigging Work done in the said Ship - - - -		27	14	6
	29				
6	Ship <i>James</i> Dr. to Cash - - - -	£40 8 0			
1	Paid <i>Dryden Smith</i> , in full for Repairs done in the said Ship		40	8	—

(3)

London, March 30, 1795.

			l.	s.	d.
6	Ship <i>James</i> Dr. to Cash	— — — — —	£	7	4 6
1	Paid <i>Nathaniel Westfall</i> in Full for painting the said Ship	—		7	4 6
		31			
7	House-Expences Dr. to Cash	— — — — —	£	33	4 6
1	Paid sundry Charges this Month, as <i>per</i> Book of House-Expences	— — — — —		33	4 6
		April 1.			
8	Voyage to <i>Amsterdam</i> , consigned to <i>Jacob Van Hoo-ve</i> , Dr. to				
8	<i>Richard Lamb</i> , of <i>Harwich</i>	— — — — —	£	99	8 0
	For 100 Quarters of Wheat, shipped on board the good Ship <i>Swann</i> , <i>William Lyon</i> , Master, consigned to <i>Jacob Van Hoo-ve</i> , of <i>Amsterdam</i> , to tell for my Accompt, which with his Commission at 1 <i>per Cent.</i> and other Charges, come to			99	8 —
		2			
8	<i>Richard Lamb</i> , of <i>Harwich</i> , Dr. to <i>William Angel</i>	£	99	8 0	
8	For this Draft on me, payable to d ^o <i>Angel</i> , or Order, the 30th Instant, which will become due <i>May</i> 3 next, including the 3 Days of Grace	— — — — —		99	8 —
		3			
6	Ship <i>James</i> Dr. to Cash	— — — — —	£	19	17 6
1	Paid the Blockmaker's Bill in full	— — — — —		19	17 6
		5			
6	<i>Robert Uxley</i> Dr. to Hops	— — — — —	£	49	18 3
1	For 10 Bags, weighing together 30 C. 1 qr. at 33s. <i>per</i> C.			49	18 3
		7			
6	Ship <i>James</i> Dr. to Cash	— — — — —	£	700	13 0
1	Paid the Ship Chandler's Bill for Guns, Small-Arms, Powder, Shot, and other Stores for the said Ship	— — — — —		700	13 —
		10			
1	Cash Dr. to Ship <i>James</i>	— — — — —	£	125	0 0
6	For $\frac{1}{16}$ Part of the said Ship sold to <i>William Evans</i>	— — — — —		125	10 —
		12			
1	Cash Dr. to Ship <i>James</i>	— — — — —	£	125	0 0
6	For $\frac{1}{16}$ Part of the said Ship sold to <i>James Jackson</i>	— — — — —		125	— —
		14			
1	Cash Dr. to Ship <i>James</i>	— — — — —	£	125	0 0
6	For $\frac{1}{16}$ Part of the said Ship sold to <i>Thomas Jones</i>	— — — — —		125	— —
		20			
1	Cash Dr. to <i>John Hammond</i> , Esq.	— — — — —	£	100	0 0
5	Received in Full	— — — — —		100	— —
		M			

London, April 24, 1795.

		l.	s.	d.
8	Voyage to <i>Amsterdam</i> , consigned to <i>Jacob Van Hooze</i> , Dr. to			
1	Cash - - - - - £140 7 10			
	For 100 Bags of Pepper, qt. 325 2lb. at 10d. } per lb. bought of <i>James Gray</i> , for which I } paid present Money - - - - - } 135 10 0			
	Which Pepper I have shipped on board the good Ship <i>Mary</i> , <i>James Hilder</i> Master, and consigned the same to <i>Jacob Van Hooze</i> , of <i>Amsterdam</i> , to sell for my Accompt.			
	Paid Charges on shipping the same, as per } Book of Charges of Merchandize - } 4 17 10			
		140	7	10
	25			
8	Voyage to <i>Amsterdam</i> , consigned to <i>Jacob Van Hooze</i> , Dr. to			
1	Cash - - - - - £7 0 4½			
	For Insurance Money paid to <i>John Adams</i> , for his insuring the aforesaid sum on my Adventure, at 5 per Cent. -	7	—	4½
	27			
6	Ship <i>James</i> Dr. to Cash - - - - - £109 10 6			
1	Paid <i>John Jones</i> in full for Beef and Pork - - - - -	109	10	6
	30			
1	Cash Dr. to <i>William Warner</i> - - - - - £34 7 0			
4	Received in full - - - - -	34	7	—
	7			
7	House-Expences Dr. to Cash - - - - - £39 16 10			
1	Paid sundry Charges this Month, as per Book of House-Ex- pences - - - - -	39	16	10
	May 1			
6	Ship <i>James</i> Dr. to Cash - - - - - £86 18 6			
1	Paid <i>James Thatcher</i> in full for Bread, Flour, and Pease	86	18	6
	2			
6	Ship <i>James</i> Dr. to Cash - - - - - £46 17 0			
1	Paid <i>John Freshwick</i> in full for Cordage, &c. - -	46	17	—
	3			
8	<i>William Angel</i> Dr. to Cash - - - - - £99 8 0			
1	Paid <i>Richard Lamb's</i> Draft on me to <i>William Angel</i> -	99	8	—
	6			
6	Ship <i>James</i> Dr. to Cash - - - - - £73 11 6			
1	Paid <i>John Pepwell</i> in full for Smith's Work - - -	73	11	6

London, May 7, 1795.

			l.	s.	d.
	Sundry Accompts Drs. to Ship <i>James</i>	- £566 16 0			
1	viz. Cash for the following Sums paid by			10	
	<i>John Herbert</i>	- - 70 17 0			
	<i>John Smith</i>	- - - 70 17 0			
	<i>William Baker, Esq.</i>	70 17 0			
	<i>Sir Robert Johnson</i>	- 70 17 0			
	<i>William Evans</i>	- - 70 17 0			
	<i>James Jackson</i>	- - 70 17 0			
	<i>Thomas Jones</i>	- - 70 17 0			
6	<i>Robert Uxley</i> for his part unpaid	- - - 495 19 0			
6		70 17 0	566	16	—
6	<i>Robert Uxley</i> Dr. to Cash	- - - - £76 14 9			
1	Paid him in full	- - - - - - - -	76	14	9
8	<i>John Adams</i> Dr. to Voyage to <i>Amsterdam</i>	£140 7 10			
8	Being so much insured on 100 Bags of Pepper, consigned to				
	<i>Jacob Van Hooze, of Amsterdam</i>	- - - - - - - -	140	7	10
8	<i>Jacob Van Hooze's</i> Account Current Dr. to Voyage to <i>Am-</i>				
8	<i>sterdam</i>	- - - - - - - - £161 2 3½			
	For 100 Quarters of Wheat consigned to him, which he has				
	sold at 16 <i>Guil.</i> 12 <i>Stiv.</i> per Quarter, amounting to 1660				
	Guilders, deducting for his Commission, Custom, and				
	other necessary Charges, 48 <i>Guil.</i> 17 <i>Stiv.</i> the nett Pro-				
	ceed of which amounts to 1611 <i>Guil.</i> 3 <i>Stiv.</i> which at 33s.				
	4d. <i>Flem.</i> per £ <i>Sterl.</i> comes to	- - - - - - - -	161	2	3½
1	Cash Dr. to Canary	- - - - - - - - £30 0 0			
1	For 1 Pipe sold to <i>William Coles</i>	- - - - - - - -	30	—	—
1	Cash Dr. to Ship <i>James</i>	- - - - - - - - £10000 0 0			
6	For my Half of 20000l. belonging to the Owners of the said				
	Ship; the whole Prize taken by the said Ship being ran-				
	somed for 40000l. one Half of which belongs to the Ma-				
	ster and Men, the other Half is due to the Owners; my				
	Half of which is	- - - - - - - -	10000	—	—
9	Bank Annuity Dr. to Cash	- - - - - - - - £9412 10 0			
1	For 10000l. Bank Annuity, at 3 per Cent. Interest, trans-				
	ferred to me at 94l. per Cent.				
	Bank Annuity	- - - - - 9400 0 0			
	Brokage	- - - - - 12 10 0	9412	10	—
5	<i>Thomas Preston, Esq.</i> Dr. to Cash	- - - - - £17 9 6			
1	For Repairs done to my Dwelling-House, by Order of my				
	Landlord, <i>Thomas Preston, Esq.</i> by <i>James Hart, Joiner,</i>				
	for which I have paid him in full	- - - - - - - -	17	9	—

(6)

London, May 28, 1795.

			l.	s.	d.
6	James Allen Dr. to Insurance - - - -	£8 0 0			
9	For my insuring 200l. in the <i>Golden Fleece</i> , John Abney, Master, bound to <i>Jamaica</i> , at 4 per Cent. Premium -		8		
		31			
7	House-Expences Dr. to Cash - - - -	£4 11 2			
1	Paid sundry Charges this Month, as per Book of House-ex- pences - - - - -		43	11	2
		June 2.			
9	Goods for the Account of <i>Abraham Van Schooten</i> Dr. to				
2	Cash - - - - -	£196 17 6			
	Paid Freight, Custom, and other incident Charges on the Receipt of 1000 Reams of fine Paper, 120 Pieces of Holland Cloth, and 100 Pieces of Long Lawn, Which were consigned to me from <i>Abraham Van Schooten</i> , Merchant at <i>Roan</i> , to sell for his Accompt, for which I am to have 2 per Cent. for Sale, and 2 per Cent. for Em- ployment, and am to make Returns in <i>Norwich</i> Crape, <i>Duroy</i> , and Broad Cloth - - - - -		196	17	6
2		5			
9	Cash Dr. to Goods for the Accompt of <i>Abraham Van Schooten</i>	£300 0 0			
	For 1000 Reams of Paper, at 6s. per Ream, sold to <i>James</i> <i>Eaton</i> , for which I have received - - - - -		300		
		8			
3	Sir Robert Johnson Dr. to Goods for the Accompt of <i>Abra-</i>				
9	<i>ham Van Schooten</i> - - - - -	£360 0 0			
	For 120 Pieces of Holland, at 3l. per Piece, for which he is to pay in 10 days - - - - -		360		
		12			
	Sundry Accompts Drs. to Goods for the Accompt of <i>Abraham</i> <i>Van Schooten</i> - - - - -	£250 0 0			
2	viz. Cash received in Part for 100 Pieces of } Long Lawn - - - - - }	100 0 0			
3	Sir Robert Johnson (to be paid in 12 Days) }	150 0 0			
9			250		
9	Goods for the Accompt of <i>Abraham Van Schooten</i> Dr. to san- dry Accompts for the Close - - - -	£713 2 6			
7	viz. To Profit and Loss for my Commission } on 910l. at 4 per Cent. - - - }	36 8 0			
9	To <i>Abraham Van Schooten's</i> Accompt } Current for the nett Produce - - }	676 14 6			
			713	2	6

(7)

London, June 16, 1795.

						l.	s.	d.
<u>2</u>	Cash Dr. to Samuel Fairman	-	-	-	£28 0 0			
<u>4</u>	Received in full	-	-	-	-	28	-	-
				18				
<u>2</u>	Cash Dr. to Sir Robert Johnson	-	-	-	£360 0 0			
<u>3</u>	Received in Part	-	-	-	-	360	-	-
				19				
<u>4</u>	Samuel Fairman Dr. to Lisbon Wine	-	-	-	£100 0 0			
<u>2</u>	For 10 Hhds. at 10l. per Hhd.	-	-	-	-	100	-	-
				23				
<u>2</u>	Cash Dr. to William Lowfield, Esq.	-	-	-	£128 13 0			
<u>4</u>	Received in Full	-	-	-	-	128	13	-
				24				
<u>2</u>	Cash Dr. to Sir Robert Johnson	-	-	-	£150 0 0			
<u>3</u>	Received of him in Full	-	-	-	-	150	-	-
<u>9</u>	Bank Annuity Dr. to Profit and Loss	-	-	-	£150 0 0			
<u>7</u>	For Half a Year's Dividend due on 10000l.	-	-	-	-	150	-	-
				27				
<u>2</u>	Cash Dr. to Lisbon Wine	-	-	-	£105 0 0			
<u>2</u>	For 10 Hhds. sold to James Hicks, at 10l. 10s. per Hhd. for present Money	-	-	-	-	105	-	-
				28				
<u>9</u>	Abraham Van Schooten his Accompt Current Dr. to sundry Accompts	-	-	-	£696 14 9			
<u>2</u>	viz. To Norwich Crape, for 56 Pieces, qt. 896 Yards, at 4s. per Yard	-	-	-	179 4 0			
<u>2</u>	To Duroy, for 20 Pieces, qt. 300 Yards, at 6s 6d. per Yard	-	-	-	97 10 0			
<u>2</u>	To Cash, for 22 Pieces of Broad Cloth, at 18l. per Piece	-	-	-	396 0 0			
<u>7</u>	To do for Charges on the Whole	-	-	-	10 7 6			
	To Profit and Loss for my Commission, on 683l. 1s. 6d. at 2 per Cent.	-	-	-	12 13 3			
				30		696	14	9
<u>7</u>	House-Expences Dr. to Cash	-	-	-	£40 8 10			
<u>2</u>	Paid sundry Charges this Month, as per Book of House-Expences	-	-	-	-	40	8	10

London, July 4, 1795.

			l.	s.	d.
10	Voyage to <i>Copenhagen</i> in Comp. between <i>Samuel Smith</i> and self, each Half, consigned to <i>Jaques Jolliffe</i> , Dr. to sundry Accompts - - - - -	£1463 9 8			
4	viz. To <i>William Warner</i> , for 1 Case, containing 100 Silver Watches, at 3 <i>l.</i> each	300 0 0			
4	To <i>William Lowfield</i> , Esq. for 1 Bale of Scarlet Cloth, containing 20 Pieces, at 20 <i>l.</i> per Piece - - - - -	400 0 0			
5	To <i>Thomas Johnson</i> , for 30 Hnds. of Tobacco, containing 170 C. Weight, at 4 <i>l.</i> 6 <i>s.</i> 4 <i>d.</i> per C. - - - - -	733 16 8			
2	To Cash, paid Custom, Freight, and other Charges on shipping the same	29 13 0			
			1463	9	8
10	<i>Samuel Smith's</i> Accompt Current Dr. to his Accompt in Comp. - - - - -	£731 14 10			
10	For his Half of the above-said Goods - - - - -		731	14	10
10	Commissioners of the Customs Dr. to Voyage to <i>Copenhagen</i> in Comp. between <i>Samuel Smith</i> and self, each Half, £436 6 8				
10	For the Drawback on the abovesaid 170 C. wt. of Tobacco	436 6 8			
10	<i>Samuel Smith's</i> Accompt in Compt. Dr. to his Accompt Current - - - - -	£218 3 4			
	For his Half of the Drawback above mentioned due to him	218 3 4			
			218	3	4
2	Cash Dr. to Ship <i>James</i> - - - - -	£12500 0 0			
6	For my Half Part of 25000 <i>l.</i> belonging to the Owners of the said Ship, the whole Prize taken by the said Ship from the <i>French</i> , being ransomed for 50,000 <i>l.</i> one Half of which belongs to the Master and Men, and the other Half is due to the owners; my Half of which is -		12500		
10	Old <i>South Sea</i> Annuity Dr. to Cash - - - - -	£10993 14 6			
2	For 12000 <i>l.</i> at 91½ per Cent. transferred to me viz. Old <i>South Sea</i> Annuity - - - - -	£10980 0 0			
	Brokage - - - - -	13 14 6			
			10993	14	6
3	Sir <i>Humphry Parsons</i> Dr. to Insurance - - - - -	£16 0 0			
9	For my insuring 200 <i>l.</i> on the Scarlet Cloth that Sir <i>Humphry</i> has shipped on board the <i>Falcon</i> , from <i>London</i> to <i>Smyrna</i> at 8 <i>l.</i> per Cent. to be paid upon News of her safe Arrival there - - - - -				
			16		

London, July 17, 1795.

			l.	s.	d.
11	Thread in Comp. between <i>James Severn</i> and self, each Half,				
11	Dr. to <i>John Marsh</i> of Manchester, for 5628lb. at 14s. 10½d.				
	per lb. - - - - -		4185	16	6
	The whole to be paid at three two Months, as per three Bills delivered, viz.				
	The 1st of 2185l. 16s. 6d. to pay 17 Sept. next.				
	2d of 1000 o o d° 17 Nov. next.				
	3d of 1000 o o d° 17 Jan. next.				
	Myself to have the Disposal of the whole.				
11	<i>James Severn's</i> Account Current Dr. to his Account in				
11	Comp. - - - - - £2092 18 3		2092	18	3
	For his Half of the abovesaid Thread - - - - -				
	20				
2	Cash Dr. to the Honourable Commissioners of the Customs - - - - -				
10	Received in full - - - - - £436 6 8		436	6	8
	23				
11	Thread in Comp. between <i>James Severn</i> and self, each				
2	Half, Dr. to Cash - - - - - £17 14 6				
	For Sundry Charges paid in bringing the same into my Warehouse - - - - -		17	14	6
11	<i>James Severn's</i> Account Current Dr. to his Account in				
11	Comp. - - - - - £8 17 3		8	17	3
	For his Half of the Charge above-mentioned - - - - -				
	24				
7	Sundry Accounts Drs. to <i>John Adams</i> - £140 7 10				
2	viz. Profit and Loss for a Drawback on 140l. }				
8	7s. 10d. at 8 per Cent. - - - } 11 4 7				
	Cash received in full - - - - - 129 3 3				
	140 7 10				
2	26				
3	Cash Dr. to Sir <i>Humphrey Parsons</i> - - - - - £16 0 0				
	Received in Part - - - - -		16	-	-
	28				
12	<i>Timothy Hart</i> and Comp. Dr. to Thread in Comp. between				
11	<i>James Severn</i> and self - - - - - £900 0 0				
	For 1000lb. at 18s. per lb. to pay in 3 two Months.				
	viz. On September 28, November 28, and January 28, at 300l.				
	each Payment, as per 3 Notes received - - - - -		900	-	-
11	<i>James Severn's</i> Account in Comp. Dr. to his Account Cur-				
11	rent - - - - - £450 0 0		450	-	-
	For his Half of the above-said Thread - - - - -				
	31				
7	House-Expences Dr. to Cash - - - - - £21 18 0				
2	For sundry Charges paid this Month - - - - -		21	18	-

London, August 3, 1795.

			l.	s.	d.
2	Cash Dr. to Thread in Comp. between <i>James Severn</i> and				
11	self - - - - -	£900 0 0			
	For 1000lb. at 18s. per lb. sold <i>Abraham Saunders</i> for present		900	—	—
	Money - - - - -				
11	<i>James Severn's</i> Accompt in Comp. Dr. to his Accompt Cur-				
11	rent - - - - -	£450 0 0			
	For his Half of the abovesaid Thread - - - - -		450	—	—
	6				
6	Ship <i>James</i> Dr. to Cash - - - - -	£207 5 0			
2	Paid fundry Charges in refitting her, as per Bills - -		207	5	—
	Sundry Accompts Drs. to Ship <i>James</i> -	£103 12 6			
12	viz. <i>John Herbert</i> -	£12 19 0 $\frac{3}{4}$			
12	<i>John Smith</i> -	12 19 0 $\frac{3}{4}$			
4	<i>William Baker, Esq.</i> -	12 19 0 $\frac{3}{4}$			
6	<i>Robert Uxley</i> -	12 19 0 $\frac{3}{4}$			
3	<i>Sir Robert Johnson</i> -	12 19 0 $\frac{3}{4}$			
12	<i>William Evans</i> -	12 19 0 $\frac{3}{4}$			
12	<i>James Jackson</i> -	12 19 0 $\frac{3}{4}$			
13	<i>Thomas Jones</i> -	12 19 0 $\frac{3}{4}$			
6			103	12	6
	8				
13	<i>Jaques Jolliffe's</i> Accompt Current Dr. to Voyage to <i>Copen-</i>				
10	<i>hagen</i> - - - - -	£2510 0 0			
	He having disposed of all the Effects consigned to him for				
	the joint Accompt of <i>Samuel Smith</i> and Self, the nett Pro-				
	duce of which, as per his Accompt, amounts to 10040				
	Rix Dollars, which, at 5s. per Dollar, comes to -		2510	—	—
10	<i>Samuel Smith's</i> Accompt in Comp. Dr. to his Accompt Cur-				
10	rent - - - - -	£1255 0 0			
	For his Half of the abovesaid Effects sold as above -		1255	—	—
	12				
2	Cash Dr. to Sundry Accompts - -	£2520 9 2			
13	viz. To <i>Jaques Jolliffe's</i> Accompt Current, } received of <i>Johannes Scheelbasc</i> }	2510 0 0			
7	To Profit and Loss for my Half of } the Gain on the said Dollars - }	5 4 7			
10	To <i>Samuel Smith's</i> Accompt Current, } for his Half of the said Gain }	5 4 7			
			2520	9	2
	14				
9	Insurance Dr. to <i>Sir Humphrey Parsons</i> -	£200 0 0			
3	Occasioned by the Ship <i>Falcon</i> being lost on the Rocks of				
	<i>Scilly</i> , wherein very little of her Cargo was saved, but none				
	of the Scarlet Cloth, on which I had insured to <i>Sir Humphrey</i>		200	—	—
	15				
4	<i>William Warner</i> , Executor of the last Will of my late Brother in				
7	Law <i>Christopher Verax</i> , Dr. to Profit and Loss £1000 0 0				
	Being so much left me by my said Brother, as a Legacy in				
	his said last Will - - - - -		1000	—	—

London, *August* 17, 1795.

					l.	s.	d.
7	House-Expences Dr. to sundry Accompts	£37	0	0			
2	<i>viz.</i> To <i>French</i> Wine, for 1 Hhd. - - -	30	0	0			
2	To <i>Lisbon</i> Wine, for 1 Hhd. - - -	7	0	0			
	Both of which were bottled off, by my Order, for the Use of the Family - - - - -				37		
	22						
2	Cash Dr. to Profit and Loss - - - -	£12	10	0			
7	For Half a Year's Interest on 500 <i>l.</i> paid me by <i>William</i> <i>Baker, Esq.</i> - - - - -				12	10	
	23						
2	Cash Dr. to Sundry Accompts - - -	£103	12	6			
12	<i>viz.</i> To <i>John Herbert</i> - - -	12	19	0 ³ / ₄			
12	— <i>John Smith</i> - - -	12	19	0 ³ / ₄			
4	— <i>William Baker, Esq.</i> - - -	12	19	0 ³ / ₄			
6	— <i>Robert Uxley</i> - - -	12	19	0 ³ / ₄			
3	— <i>Sir Robert Johnson</i> - - -	12	19	0 ³ / ₄			
12	— <i>William Evans</i> - - -	12	19	0 ³ / ₄			
12	— <i>James Jackson</i> - - -	12	19	0 ³ / ₄			
13	— <i>Thomas Jones</i> - - -	12	19	0 ³ / ₄			
	They, as Proprietors of the Ship <i>James</i> (lately taken by the <i>French</i>) having paid me their several Parts of the Charges by me paid the 6th Instant, belonging to the said Ship				103	12	6
	26						
11	<i>John Marsh</i> Dr. to Sundry Accompts - -	£4185	16	6			
5	<i>viz.</i> To <i>Thomas Preston</i> , for - - - -	2185	16	6			
3	— <i>Sir Robert Johnson</i> , for - - - -	1000	0	0			
6	— <i>Robert Uxley</i> , for - - - -	1000	0	0			
	Occasioned by the three Bills given by me to d ^o <i>Marsh</i> , and by him given to the above Gentlemen, which were by them brought to me for Acceptance, and I have accord- ingly accepted them - - - - -				4185	16	6
	28						
13	Ship <i>Hopewell</i> Dr. to Cash - - - -	£1200	0	0			
2	Which said Ship I bought of <i>Andrew Collins</i> , and paid him				1200		
	31						
7	House Expences Dr. to Cash - - - -	£21	17	6			
2	Paid Sundry Charges this Month, as <i>per</i> Book of House Expences - - - - -				21	17	6
	N						

London, September 3, 1795.

			l.	s.	d.
7	Profit and Loss Dr. to French Wine - - -	£30 0 0			
2	For 1 Hhd. given as a Present to William Warner, Executor to the last Will and Testament of my late Brother Christopher Verax - - - - -	- - - - -	30	-	-
		5			
3	Sir Humphrey Parsons Dr. to sundry Accmpts	£184 0 0			
2	viz. To Cash paid him - - - - -	172 0 6			
7	To Profit and Loss for the Drawback on } 200l. at 6 per Cent. - - - - - }	12 0 0	184	-	-
		7			
2	Cash Dr. to Ship Hopeswell - - - - -	£1600 0 0			
13	Which said Ship I sold to Abraham Sanders, for which I have received of him				
	2 Bank Notes for - - - - -	1500 0 0			
	1 Warrant to be paid by the Treasurer } of the South Sea Company, for - }	100 0 0	1600	-	-
		9			
13	Voyage from Barbadoes in Comp. with John Parrot, George Hale and self, each $\frac{1}{3}$, Dr. to Timothy Sutton, £167 13 $5\frac{1}{4}$				
13	For 45 Chests of Sugar, qt. neat 223 C. 2 qrs. 7 lb. Avoirdupois, at 15s. Sterling, per C. shipped on board the Whale, John Miller, Master, and is consigned to me by said Sutton, my said Partners having agreed to allow me 2 per Cent. for Warehouse Room, and my Care in the Sale thereof - - - - -		167	13	$0\frac{1}{4}$
24	John Parrot's Account Current Dr. to his Account in Comp. - - - - -	£55 17 $9\frac{3}{4}$			
14	For his $\frac{1}{3}$ of the abovementioned Sugar - - - - -		55	17	$9\frac{3}{4}$
14	George Hale's Account Current Dr. to his Account in Comp. - - - - -	£55 17 $9\frac{3}{4}$			
14	For his $\frac{1}{3}$ of the abovementioned Sugar - - - - -		55	17	$9\frac{3}{4}$
		11			
15	Yorkshire Cloth Dr. to Sundry Accmpts	£1152 4 6			
15	viz. To Nathaniel Keeble, for 150 Pieces, at } 7l. 10s. per Piece - - - - - }	1125 0 0			
1	To Cash, for bringing the same into } my Warehouse - - - - - }	27 4 6	1152	4	6
15	Yorkshire Cloth, for the Account of Nathaniel Keeble, Dr. to Cash - - - - -	£11 4 8			
2	For Charges paid on bringing his 50 Pcs. into my Warehouse		11	4	8

London, September 15, 1795.

		l.	s.	d.
15	Sugar in Comp. with <i>John Parrot</i> , <i>George Hale</i> , and Self, each $\frac{1}{3}$ Dr. to sundry Accounts - -	£234	9	11 $\frac{1}{2}$
13	<i>viz.</i> To Voyage from <i>Barbadoes</i> for 45 Chests, qt. 223 C. 2 qrs. 7lb. Avoirdupois, at 15s. Sterling per C. - - -	167	13	5 $\frac{1}{4}$
	To Cash paid { Custom thereon, at 4s. } { 9d. $\frac{9}{100}$ per Cent. } 53 18 8 $\frac{1}{4}$			
2	{ Freight, at 4s. per Chest 9 0 0 Lighterage - - - 1 7 3 Cartage - - - - 2 10 7			
		66	16	6 $\frac{1}{4}$
14	<i>John Parrot's</i> Accompt Current Dr. to his Accompt in Comp. - - - - - £22 5 6	234	9	11 $\frac{1}{2}$
14	For his $\frac{1}{3}$ of the abovesaid After-Charges - - - -	22	5	6
14	<i>George Hale's</i> Accompt Current Dr. to his Accompt in Comp. - - - - - £22 5 6			
14	For his $\frac{1}{3}$ of the aforesaid After-charges - - - -	22	5	6
	20			
5	<i>Thomas Preston, Esq.</i> Dr. to sundry Accompts £2185 16 6			
2	<i>viz.</i> To Cash paid him - - - - - 2185 16 0			
7	To Profit and Loss abated me - - - 0 0 6			
		2185	16	6
	22			
12	<i>James Jackson</i> , Dr. to sundry Accompts £1174 5 0			
15	<i>viz.</i> To Sugar in Comp. for 45 Chests - 894 5 0			
2	To French Wine, for 8 Hhds. at 35 $\frac{1}{2}$ l. per } Hhd. - - - - - } 280 0 0			
		1174	5	—
	Sundry Accompts Drs. to <i>James Jackson</i> - £600 0 0			
2	<i>viz.</i> Cash received of him - - - - - 200 0 0			
15	<i>William Harman</i> , for a Draft on him by } d ^o <i>Jackson</i> - - - - - } 400 0 0			
12		600	—	—
	The rest to stand out 6 Months.			
14	<i>John Parrot's</i> Accompt in Comp. Dr. to his Accompt Cur- rent - - - - - 298 1 8			
14	For his $\frac{1}{3}$ of Sugar in Comp. sold to <i>James Jackson</i> -	298	1	8
14	<i>George Hale's</i> Accompt in Comp. Dr. to his Accompt Cur- rent - - - - - £298 1 8			
14	For his $\frac{1}{3}$ of Sugar in Comp. sold to d ^o <i>Jackson</i> - -	298	1	8

London, September 24, 1795.

			l.	s.	d.
	Sundry Accompts Drs. to Thread in Comp. sold to <i>William Evans</i> , at 18s. per lb. - - - -	£9 ⁰⁰ 0 0			
2	viz Cash received of d ^o <i>Evans</i> - - - -	200 0 0			
13	<i>Thomas Jones</i> , for a Draft on him, received of d ^o <i>Evans</i> - - - -	300 0 0			
12	<i>William Evans</i> , payable in 6 Months - - - -	400 0 0			
11			900		
11	<i>James Severn's</i> Account in Comp. Dr. to his Account Current - - - -	£450 0 0			
11	For his $\frac{1}{2}$ Part of the Thread sold as above - - - -		450		
13	<i>Thomas Jones</i> , Dr. to <i>Yorkshire</i> Cloth - - - -	£425 0 0			
15	For 50 Pieces, at 8l. 10s. per Piece - - - -		425		
10	Old <i>South Sea</i> Annuity Dr. to Profit and Loss £180 0 0				
7	For Half a Year's Dividend on 12000l. - - - -		180		
7	House Expences Dr. to Cash - - - -	£22 12 6			
2	Paid sundry Charges this Month, as per Book of House-Expences - - - -		22	12	6
3	Cash Dr. to <i>Timothy Hart</i> and Comp. - - - -	£300 0 0			
12	Received in Part - - - -		300		
3	Cash Dr. to <i>Yorkshire</i> Cloth - - - -	£425 0 0			
15	For 50 Pieces, at 8l. 10s. per Piece - - - -		425		
3	Cash Dr. to <i>William Warner</i> - - - -	£1000 0 0			
4	Received of him in full for a Legacy left me by my Brother <i>Christopher Verax</i> - - - -		1000		
4	<i>William Warner</i> Dr. to Cash - - - -	£300 0 0			
3	Paid him in full - - - -		300		
3	Cash Dr. to Old <i>South Sea</i> Annuity - - - -	£180 0 0			
10	Received $\frac{1}{2}$ a Year's Dividend on 12000l. due at <i>Michaelmas</i> last - - - -		180		
3	Cash Dr. to Bank Annuity - - - -	£150 0 0			
9	Received $\frac{1}{2}$ a Year's Dividend on 1000l. due at <i>Midsummer</i> last - - - -		150		
3	Cash Dr. to <i>William Harman</i> - - - -	£400 0 0			
15	Received of him in full - - - -		400		
3	Cash Dr. to <i>Thomas Jones</i> - - - -	£300 0 0			
13	Received of him - - - -		300		
2	<i>John Harrison</i> , Esq. Dr. to Canary - - - -	£30 0 0			
1	For 1 Pipe sold him - - - -		30		

London, October 26, 1795.

						l.	s.	d.
3	Cash Dr. to <i>Martin Unwin</i>	-	-	-	£100	0	0	
5	Received of him in Part	-	-	-	-	-	-	
				28				
16	Voyage to <i>Barbadoes</i> Dr. to sundry Accompts	£190	4	6				
1	<i>viz.</i> To Hops, for 30 Bags, qt. 90 C. 1 qr.				126	7	0	
	at 28s. per C.	-	-	-				
3	To Sagathee, for 20 Pieces, qt. 240				30	0	0	
	Yards, at 2s. 6d. per Yard	-	-	-				
3	To Serge, for 20 Pieces, qt. 280 Yds.				14	0	0	
	at 1s. per Yard	-	-	-				
3	To Cash for the Charges paid on ship-				19	17	6	
	ping the same	-	-	-				
	All which are shipped on Board the <i>Whale</i> , <i>John Miller</i> , Master, and go consigned to <i>Timothy Sutton</i> , Merchant, at <i>Barbadoes</i> for my own Account and Risk.							
				29				
16	Voyage to <i>Barbadoes</i> Dr. to <i>Brandon George</i>	£11	8	3				
4	He having insured my whole Adventure on that Voyage, at 6 per Cent.	-	-	-				
				30				
4	<i>Brandon George</i> Dr. to Sundry Accompts	£40	0	0				
1	<i>viz.</i> To Canary for 1 Pipe	-	-	-	£30	0	0	
2	To <i>Lisbon</i> Wine, for 1 Hhd.	-	-	-	10	0	0	
				31				
7	House Expences Dr. to Cash	-	-	-	£26	13	8	
3	Paid sundry Charges this Month, as per Book of House- Expences	-	-	-				
	November 1							
4	<i>William Lowfield</i> , Esq. Dr. to Cash	-	-	-	£400	0	0	
3	Paid him in Full	-	-	-	-	-	-	
				4				
3	Cash Dr. to <i>Samuel Fairman</i>	-	-	-	£100	0	0	
4	Received in Full	-	-	-	-	-	-	
				7				
5	<i>Thomas Johnson</i> Dr. to Cash	-	-	-	£100	0	0	
3	Paid him in Part	-	-	-	-	-	-	

London, November 10, 1795.

			l.	s.	d.
3	Cash Dr. to sundry Accompts	— — —	£38	8	0
1	<i>viz.</i> To Hops, for 1 Bag, wt. 3 C. at 36s. }		5	8	0
1	per C. — — — — — }		33	0	0
	To Canary, for 1 Pipe	— — —			
			38	8	—
		15			
16	<i>Jaques Van Broek</i> Dr. to <i>Jacob Van Hoo-ve</i>	£161 2 3½			
8	For a Bill of Exchange drawn by d ^o <i>Van Hoo-ve</i> on d ^o <i>Van Broek</i> , for 1611 <i>Guil.</i> 3 <i>Stiv.</i> Exchange at 33s. 4d. <i>Flemish</i> per l. <i>Sterling</i> , payable at 10 Days after Sight, which d ^o <i>Van Broek</i> has accepted	— — — — —	161	2	3½
		18			
3	Cash Dr. to <i>Serge</i>	— — — — —	£16	6	8
3	For 20 Pieces, qt. 28 Yards, at 14d. per Yard, sold to <i>William Baker, Esq.</i>	— — — — —	16	6	8
4	<i>William Baker, Esq.</i> Dr. to <i>Sagathe</i>	— — —	36	0	0
3	For 20 Pieces, qt. 240 Yards, at 3s. per Yard	— — —	36	—	—
		20			
3	<i>Sir Robert Johnson</i> , Dr. to Cash	— — —	£1000	0	0
3	Paid him one of the Notes given by me to <i>John Marsh</i>	— — —	1000	—	—
		24			
5	<i>Thomas Johnson</i> Dr. to Insurance	— — —	£18	0	0
9	For my underwriting his Policy for 300l. at 6 per Cent. on a Freight for a Voyage to <i>Spain</i> in the <i>John</i> and <i>Hannah</i> , <i>James Tickner</i> , Master	— — — — —	18	—	—
		27			
3	Cash Dr. to <i>Martin Unwin</i>	— — — — —	£100	0	0
5	Received of him in Part	— — — — —	100	—	—
		28			
3	Cash Dr. to <i>Jaques Van Broek</i>	— — —	£161	2	3½
16	Received in full	— — — — —	161	2	3½
		30			
7	House-Expences Dr. to Cash	— — —	£27	13	6
3	Paid sundry Charges this Month, as per Book of House-Expences	— — — — —	27	13	6
	December 1				
3	Cash Dr. to <i>Timothy Hart</i> and Comp.	— — —	£300	0	0
12	Received in Part	— — — — —	300	—	—
		3			
9	Insurance Dr. to <i>Thomas Johnson</i>	— — —	£300	0	0
5	For my insuring 300l. on a Freight in the <i>John</i> & <i>Hannah</i> , bound to <i>Spain</i> ; that Ship being lost in the <i>Downs</i>	— — — — —	300	—	—
		6			
3	Cash Dr. to <i>John Hammond, Esq.</i>	— — —	£30	0	0
5	Received in Full	— — — — —	30	—	—

London, December 9, 1795.

l. s. d.

3	Cash Dr. to Sundry Accompts - -	£507 8 4			
4	<i>viz.</i> To <i>William Baker</i> , Esq. for the Principal } received - - - - - }	500 0 0			
7	To Profit and Loss for the Interest - -	7 8 4			
			507	8	4
	10				

5	<i>Thomas Johnson</i> Dr. to Sundry Accompts	£300 0 0			
7	<i>viz.</i> To Profit and Loss for a Drawback on } 300 <i>l.</i> at 8 <i>per Cent.</i> - - - - }	24 0 0			
3	Cash paid him - - - - -	276 0 0			
			300		
	12				

5	<i>John Hammond</i> , Esq. Dr. to Sundry Accompts	£850 0 0			
15	<i>viz.</i> To <i>Yorkshire</i> Cloth, for 50 Pieces, at 8 <i>l.</i> } 10 <i>s.</i> <i>per Piece</i> - - - - }	425 0 0			
15	To <i>Yorkshire</i> Cloth, for the Account of } <i>Nathaniel Keeble</i> , of <i>Hull</i> , for 50 Pieces } at 8 <i>l.</i> 10 <i>s.</i> <i>per Piece</i> - - - - }	425 0 0			
15	<i>Yorkshire</i> Cloth for the Account of <i>Nathaniel Keeble</i> , Dr. to Sundry Accompts for the Clofe - -	£413 15 4			
7	<i>viz.</i> To Profit and Loss for my Commission, } at 2 <i>per Cent.</i> on 425 <i>l.</i> for the Sale } thereof - - - - - }	8 10 0			
15	To <i>d^o Keeble's</i> Account Current for } the neat Proceed - - - - }	405 5 4			
			413	15	4
	13				

3	Cash Dr. to <i>Thomas Preston</i> , Esq. - -	£17 9 6			
5	For the Repairs done to my present Dwelling-House -		17	9	6
	14				

16	Voyage from <i>Cadiz</i> Dr. to <i>Joram Conderill</i>	£33 15 0			
16	For 50 Chests of Lemons } 50 <i>d^o</i> of <i>China</i> Oranges } at 8 Rials <i>per</i> Chest, in- 50 <i>d^o</i> of <i>Seville d^o</i> } cluding all Charges.				
	Which were shipped on Board the <i>Pigeon</i> , <i>William Pigeon</i> , Master, for my Account and Risk, amounting in the Whole to 1200 Rials, Exchange at 4 <i>s.</i> 6 <i>d.</i> <i>per Piece</i> of Eight, which is Sterling - - - - -		33	15	

London, December 17, 1795.

			l.	s.	d.
15	Nathaniel Keeble, of Hull, Dr. to Timothy Hart and Comp.				
12		£1125 0 0			
	For his Draft on me, payable to d ^o Hart and Comp. at 20 Days after Sight, for - - - - -		1125	-	-
12	Timothy Hart, and Comp. Drs. to Sundry Accompts				
		£1125 0 0			
3	viz. To Cash paid him - - - - -	1120 2 0			
7	To Profit and Loss gained by prompt Payment - - - - -	4 18 0			
			1125	-	-
		18			
16	Oranges and Lemons Dr. to Sundry Accompts	£70 1 6			
16	viz. To Voyage from Cadiz, for 50 Chests of Lemons } 50 d ^o China Oranges } At 8 Rials per Chest. 50 d ^o Seville d ^o }				
	Exchange at 4s. 6d. per Piece of Eight, } amounting to Sterling - - - - - }	33 15 0			
3	To Cash paid Custom, Freight, and Waterage	36 6 6			
			70	1	6
		20			
3	Cash Dr. to Martin Unwin - - - - -	£100 0 0			
5	Received in Part - - - - -		100	-	-
		22			
16	Joram Conderill, of Cadiz, Dr. to John Hammond, Esq.				
5		£33 15 0			
	For Conderill's Draft on me, payable to d ^o Hammond, or Order, for 1200 Rials, Exchange at 4s. 6d per Piece of Eight, which I have accepted, but not paid, because the same is to be placed to Accompt, as per Agreement -		33	15	-
		24			
3	Cash Dr. to Isaac Reynolds - - - - -	£42 0 0			
5	Received in Full - - - - -		42	-	-
		25			
9	Bank Annuity Dr. to Profit and Loss -	£150 0 0			
7	For Half a Year's Dividend due on 1000l. - - -		150	-	-
		26			
5	Isaac Reynolds Dr. to Oranges and Lemons	£42 10 0			
16	For 50 Chests of Lemons, at 17s. per Chest - - -		42	10	-

(19)

London, December 27, 1795.

			l.	s.	d.
<u>3</u>	Cash Dr. to <i>James Allen</i> - - - - -	£8 0 0			
<u>6</u>	Received in full - - - - -		8		
	28				
<u>3</u>	Cash Dr. to Thread in Comp. between <i>James Severn</i> and				
<u>11</u>	self - - - - -	£900 0 0			
	For 1000lb. sold to <i>James Allen</i> , at 18s. per lb. - -		900		
<u>11</u>	<i>James Severn's</i> Accompt in Comp. Dr. to his Accompt Cur-				
<u>11</u>	rent - - - - -	£450 0 0			
	For his Half of the above Thread - - - - -		450		
	29				
<u>3</u>	<i>Sir Humphrey Parsons</i> Dr. to Thread in Comp. between				
<u>11</u>	<i>James Severn</i> and Self - - - - -	£900 0 0			
	For 1000lb. at 18s. per lb. to pay in 6 Months - -		900		
<u>11</u>	<i>James Severn's</i> Accompt in Comp. Dr. to his Accompt				
<u>11</u>	Current - - - - -	£450 0 0			
	For his Half of the above Thread - - - - -		450		
	30				
<u>4</u>	<i>William Baker</i> , Esq. Dr. to Thread in Comp. between				
<u>11</u>	<i>James Severn</i> and Self - - - - -	£533 16 0			
	For 628lb. at 17s. per lb. - - - - -		533	16	
<u>6</u>	<i>Robert Uxley</i> Dr. to <i>William Baker</i> , Esq. - £1000 0 0				
<u>4</u>	For my Note given to <i>Uxley</i> , and by him to d ^o <i>Baker</i> , pay- able <i>January</i> 20 next, including the three Days of Grace		1000		
<u>4</u>	<i>William Baker</i> , Esq. Dr. to sundry Accompts £466 4 0				
<u>3</u>	viz. To Cash paid him - - - - -	463 17 4			
<u>7</u>	To Profit and Loss gained by prompt } Payment - - - - - }	2 6 8			
			466	4	
<u>11</u>	<i>James Severn's</i> Accompt in Comp. Dr. to his Accompt				
<u>11</u>	Current - - - - -	£266 18 0			
	For his Half of the abovesaid Thread - - - - -		266	18	
	31				
<u>7</u>	House Expences Dr. to Cash - - - - -	£22 8 4			
<u>3</u>	Paid sundry Charges this Month, as per Book of House- Expences - - - - -		22	8	4

The End of the second Journal.

The L E D G E R.

The *Alphabet* to the LEDGER.

A.		E.		I.	
Allen James	- - 6	Evans William	- 12	Johnson Sir Robert	- 3
Angel William	- - 8			Johnson Thomas	- 5
Adams John	- - 8			James, Ship	- - 6
Annuity Bank	- - 9			Insurance	- - - 9
Annuity Old South Sea	10			Jackson James	- - 12
				Jones Thomas	- - 13
				Jolliffe's Jaques Ac-	} 13
				compt Current	
B.		F.		K.	
Baker William, Esq.	- 4	French Wine	- - 2	Keeble Nat. of Hull	- 15
Bank Annuity	- - 9	Fairman Samuel	- 4		
Barbadoes Voyage from	13				
Barbadoes Voyage to	16				
Balance	- - - 17				
C.		G.		L.	
Cash	- - - 1	George Brandon	- - 4	Lisbon Wine	- - 2
Canary	- - - 1	Goods for the Ac-	} 9	Lowfield William, Esq.	4
Crape Norwich	- 2	compt of Abra.		Loss and Profit	- 7
Commissioners of	} 10	Van Schooten	- }	Lamb Richard, of	} 8
the Customs				Harwich	
Cloth Yorkshire	- 15			Lemons and Oranges	16
Cloth Yorkshire, for	} 15				
the Accompt of					
Nat. Keeble	- }				
Cadiz, Voyage from	16				
Canderil Foram	- 16				
D.		H.		M.	
Drugget	- - - 2	Hops	- - - 1	Marsh John	- - 11
Duroy	- - - 2	Hammond John, Esq.	5		
		House Expences	- 7		
		Hart Tim. and Comp.	12		
		Herbert John	- - 12		
		Hopewell Ship	- - 13		
		Hale's George Ac-	} 14		
		compt Current			
		D ^o in Comp.	- - 14		
		Harman William	- 15		

The L E D G E R.

The Alphabet to the LEDGER.

N.	R.	W.
Norwich Crape - - 2	Reynolds Isaac - - 5	Wine Canary - - 1 Wine French - - 2 Wine Lisbon - - 2 Warner William - - 4
O.	S.	X.
Old South Sea Annuity 10 Oranges and Lemons 16	Stock - - - 1 Sagathee - - - 3 Serge - - - 3 Ship James - - - 6 Smith's Samuel Ac- } compt Current } 10 D ^o in Comp. - - 10 South Sea Annuity old 10 Severn's James Ac- } compt Current } 11 D ^o in Comp. - - 11 Smith John - - - 12 Ship Hopewell - - 13 Sutton Tim. at Barbadoes 13 Sugar in Comp. - 15	
P.	T.	Y.
Parsons Sir Humphrey 3 Preston Thomas, Esq. - 5 Profit and Loss - 7 Parrot's John Ac- } compt Current } 14 D ^o in Comp. - - 14	Thread in Comp. - 11	Yorkshire Cloth - 15 Yorkshire Cloth for } the Accompt of } 15 Nat. Keeble - }
Q.	V.	Z.
	Unwin Martin - - 5 Uxley Robert - - 6 Voyage to Amsterdam 8 Van Hoo've's Jacob } Accompt Current } 8 Van Schooten's Abra. } Accompt Current } 9 Voyage to Copenhagen 10 Voyage from Barbadoes 13 Voyage to Barbadoes 16 Van Broek Jaques - 16 Voyage from Cadiz 16	

		Stock	Dr.		l.	s.	d.
1795							
Mar. 1	I	To fundry Accompts - - - - -			412	10	—
	R	To Balance for my nett Estate - - - - -	17	34658	11	10 $\frac{1}{4}$	—
					35071	1	10 $\frac{1}{4}$

		Cash	Dr.		l.	s.	d.
1795							
Mar. 1	I	To Stock - - - - -		I	8099	4	2 $\frac{1}{2}$
31	—	To fundry Accompts received this Month -			609	—	—
Apr. 30	—	To ditto - - - ditto - - - - -			509	7	—
May 31	—	To ditto - - - ditto - - - - -			10525	19	—
June 30	—	To ditto - - - ditto - - - - -			1171	13	—
July 31	—	To ditto - - - ditto - - - - -			13081	9	11
Aug. 31	—	To ditto - - - ditto - - - - -			3536	11	8
Sept. 30	—	To ditto - - - ditto - - - - -			2000	—	—
Oct. 31	—	To ditto - - - ditto - - - - -			2855	—	—
Nov. 30	—	To ditto - - - ditto - - - - -			415	16	11 $\frac{1}{2}$
Dec. 31	—	To ditto - - - ditto - - - - -			1904	17	10
					44708	19	7

		Canary	Dr.		Pipes	l.	s.	d.
1795								
Mar. 1	I	To Stock, at 25 <i>l.</i> per Pipe, for - - -		5	1	125	—	—
Nov. 10	R	To profit and Loss, gained by this Accompt		7		28	—	—
						153	—	—

		Hops	Dr.		Hhds. C. qr. lb.	l.	s.	d.
1795								
Mar. 1	I	To Stock, at 28 <i>s.</i> per C. for - 44 132 2 0		1	185	10	—	—
Dec. 31	R	To Profit and Loss, gained by this Accompt - - - - -		7	8	15	3	—
					194	5	3	—

1795		Per Contra	Cr.	l.	s.	d.
Mar. 1	4	By sundry Accompts - - - - -	-	10925	15	4 $\frac{1}{2}$
		By Profit and Loss, gained by 10 Months trading	7	24145	6	6
				35071	1	10 $\frac{1}{4}$

1795		Per Contra	Cr.			
Mar. 31	—	By sundry Accompts paid away this Month -	—	1718	15	6 $\frac{3}{4}$
Apr. 30	—	By ditto - - - ditto - - - - -	—	1017	6	— $\frac{1}{4}$
May 31	—	By ditto - - - ditto - - - - -	—	9857	—	5
June 30	—	By ditto - - - ditto - - - - -	—	643	13	10
July 31	—	By ditto - - - ditto - - - - -	—	11063	—	—
Aug. 31	—	By ditto - - - ditto - - - - -	—	1429	2	6
Sept. 30	—	By ditto - - - ditto - - - - -	—	2485	14	2 $\frac{1}{4}$
Oct. 31	—	By ditto - - - ditto - - - - -	—	346	11	2
Nov. 30	—	By ditto - - - ditto - - - - -	—	1527	13	6
Dec. 31	—	By ditto - - - ditto - - - - -	—	1918	14	2
	R	By Balance, remaining in Hand, carried to the next Books - - - - -	17	12701	8	2 $\frac{1}{2}$
				44708	19	7

1795		Per Contra	Cr.			
				Pipes		
Mar. 20	2	By Cash, sold William Dello - - -	1	1	30	—
May 17	5	By Cash, sold William Coles - - -	1	1	30	—
Oct. 24	14	By John Hammond, Esq. for - - -	1	5	30	—
30	15	By Brandon George, for - - -	1	4	30	—
Nov. 10	16	By Cash, for - - - - -	1	3	33	—
			5		153	—

1795		Per Contra	Cr.			
				Bags	C.	qr. lb.
Apr. 5	3	By Robert Uxley, at 33s. per C. for	10	30	1	0
Oct. 28	15	By Voyage to Barbadoes, at 28s. per C. for - - - - -	30	90	1	0
Nov. 10	16	By Cash, at 36s. per C. for -	1	3	0	0
Dec. 31	R	By Balance, remaining unfold, at 28 per C. for - - -	3	9	0	0
			44	132	2	0
					194	5
						3

		French Wine		Dr.			
				Hhds.			
1795						l.	s.
Mar. 1	1	To Stock, at 30l. per Hhd. for	- - -	10	1	300	—
Sept. 22	R	To Profit and Loss, gained by this Account			7	40	—
						340	—
						—	—
		Drugget		Dr.			
				Pcs. Yds.			
1795							
Mar. 1	1	To Stock, at 3s. 4d. per Yard, for	- - -	20 280	1	46	13 4
21	R	To Profit and Loss, gained by this Account	- - - - -		7	2	6 8
						49	—
						—	—
						—	—
		Lisbon Wine		Dr.			
				Hhds.			
1795							
Mar. 1	1	To Stock, at 7l. per Hhd. for	- - -	25	1	175	—
	R	To Profit and Loss, gained by this Account			7	68	—
						243	—
						—	—
		Norwich Crape		Dr.			
				Pcs. Yds.			
1795							
Mar. 1	1	To Stock, at 3s. 6d. per Yard for	- - -	56 896	1	156	16 —
June 28	R	To Profit and Loss, gained by this Account	- - - - -		7	22	8 —
						179	4 —
						—	—
		Duroy		Dr.			
				Pcs. Yds.			
1795							
Mar. 1	1	To Stock, at 6s. per Yard, for	- - -	20 300	1	90	—
June 28	R	To Profit and Loss, gained by this Account	- - - - -		7	7	10 —
						97	10 —
						—	—

		Per Contra		Cr.			l.	s.	d.
1795				Hhds					
Aug. 17	11	By House Expences, bottled off, - -	1	7			30	—	—
Sept. 3	12	By Profit and Loss, given to <i>Wm. Warner</i>	1	7			30	—	—
22	13	By <i>James Jackson</i> , at 35 <i>l.</i> per Hhd. for	8	12			280	—	—
			10				340	—	—

		Per Contra		Cr.			l.	s.	d.
1795				Pcs. Yds.					
Mar. 21	2	By <i>Sir R. Johnson</i> , at 3 <i>s.</i> 6 <i>d.</i> per Yard for	20	280	3		49	—	—
may be balanced at any Time after they are all disposed of.									

		Per Contra		Cr.			l.	s.	d.
1795				Hhds					
Mar. 12	2	By Profit and Loss, lost by the bursting of	1	7			7	—	—
June 19	7	By <i>Samuel Fairman</i> , at 10 <i>l.</i> per Hhd. for	10	4			100	—	—
27	7	By Cash, at 10 <i>l.</i> 10 <i>s.</i> per Hhd. for -	10	2			105	—	—
Aug. 17	11	By House Expences, bottled off - -	1	1			7	—	—
Oct. 30	15	By <i>Brandon George</i> , for - - - -	1	4			10	—	—
	R	By Balance unfold, at 7 <i>l.</i> per Hhd. for -	2	17			14	—	—
			25				243	—	—

		Per Contra		Cr.			l.	s.	d.
1795				Pcs. Yds.					
June 28	7	By <i>Abraham Van Schooten's</i> Accompt	56	896	9		179	4	—
		Current, at 4 <i>s.</i> per Yard, for - -							

		Per Contra		Cr.			l.	s.	d.
1795				Pcs. Yds.					
June 28	7	By <i>Abraham Van Schooten's</i> Accompt	20	300	9		97	10	—
		Current, at 6 <i>s.</i> 6 <i>d.</i> per Yard, for -							

		Sagathee	Dr.			l.	s.	d.
			Pcs.	Yds.				
1795	1	To Stock, at 2s. 6d. per Yard, for -	90	1080	1	135	—	—
Mar. 1	R	To Profit and Loss, gained by this Ac-						
		compt - - - - -			7	6	—	—
						141	—	—
		Serge	Dr.					
			Pcs.	Yds.				
1795	1	To Stock, at 1s. per Yard, for -	90	1260	1	63	—	—
Mar. 1	R	To Profit and Loss, gained by this Ac-						
		compt - - - - -			7	2	6	8
						65	6	8
		Sir Robert Johnson	Dr.					
1795	1	To Stock - - - - -			1	30	—	—
Mar. 1								
	21	To Drugget - - - - -			2	49	—	—
June 8	6	To Goods for the Accompt of <i>Abraham Van Schooten</i> , for 120 Pieces of Holland - -			9	360	—	—
	12	To d ^o in Part, for 100 Pieces of Long Lawn - -			9	150	—	—
Aug. 6	10	To Ship <i>James</i> - - - - -			6	12	19	4
Nov. 20	16	To Cash paid him in full - - - - -			3	1000	—	—
		Sir Humphrey Parsons	Dr.					
1795	1	To Stock - - - - -			1	16	—	—
Mar. 1								
July 14	8	To Insurance, for my insuring 200l. on his Scarlet Cloth - - - - -			9	16	—	—
Sept. 5	12	To sundry Accompts, paid him in full - -			2	184	—	—
						216	—	—
Dec. 29	19	To Thread in Comp. between <i>J. Severn</i> and Self, to pay in 6 Months - - - -			11	900	—	—

		Per Contra		Cr.				
				Pcs.	Yds.			
1795								
Oct. 28	15	By Voyage to Barbadoes, at 2s. 6d. per Yard, for - - - - -		20	240	16	30	—
Nov. 18	16	By William Baker, Esq. at 3s. per Yard for - - - - -		20	240	4	36	—
	R	By Balance unfold, at 2s. 6d. per Yard		50	600	17	75	—
				90	1080		141	—

		Per Contra		Cr.					
				Pcs.	Yds.				
1795									
Oct. 28	15	By Voyage to Barbadoes, at 1s. per Yard, for - - - - -		20	280	16	14	—	—
Nov. 18	16	By Cash, at 14d. per Yard, for -		20	280	3	16	6	8
	R	By Balance, unfold, at 1s. per Yard, for		50	700	17	35	—	—
				90	1260		65	6	8

		Per Contra		Cr.				
1795								
Mar. 2	1	By Cash, received in Full - - - - -				1	30	—
	25	By ditto, received in Full - - - - -				1	49	—
June 18	7	By ditto, received in Part - - - - -				2	360	—
	24	By ditto, received in Full - - - - -				2	150	—
Aug. 23	11	By ditto, received in Full - - - - -				2	12	19 $\frac{3}{4}$
	26	By John Marsh, for a Bill payable by me to d ^o Johnson, November 17 next - - - - -				11	1000	—

		Per Contra		Cr.			
1795							
July 26	9	By Cash, received in Part - - - - -		2	16	—	—
Aug. 14	10	By Insurance, for his Scarlet Cloth, lost in the Falcon - - - - -		9	200	—	—
					216	—	—
	R	By Balance, due to me, to pay June 29 next -		17	900	—	—
		P					

		William Baker, Esq.		Dr.	l. s. d.		
1795							
Mar. 1	1	To Stock	- - - - -	1	500	-	-
10	2	To Ship <i>James</i> , for $\frac{1}{16}$ Part to pay in 7 Days	- - - - -	6	125	-	-
Aug. 6	10	To ditto	- - - - -	6	12	19	$\frac{3}{4}$
Nov. 18	16	To Sagathee	- - - - -	3	36	-	-
Dec. 30	19	To Thread in Comp. between <i>James Severn</i> and Self	- - - - -	11	533	16	-
-	19	To fundry Accompts	- - - - -	-	466	4	-
					1673	19	$\frac{3}{4}$
		William Warner		Dr.			
1795							
Mar. 1	1	To Stock, to pay <i>April 30</i> next	- - -	1	34	7	-
Aug. 15	10	To Profit and Loss, for a Legacy left me by my Brother <i>C. Verax</i>	- - - - -	7	1000	-	-
Oct. 6	14	To Cash, paid him in Full	- - - - -	3	300	-	-
					1300	-	-
		Brandon George		Dr.			
1795							
Mar. 1	1	To Stock	- - - - -	1	32	-	-
Oct. 30	15	To fundry Accompts	- - - - -	-	40	-	-
					72	-	-
		Samuel Fairman		Dr.			
1795							
Mar. 1	1	To Stock	- - - - -	1	28	-	-
June 19	9	To <i>Lisbon</i> Wine	- - - - -	2	100	-	-
		William Lowfield, Esq.		Dr.			
1795							
Mar. 1	1	To Stock	- - - - -	1	128	13	-
Nov. 1	15	To Cash, paid in Full	- - - - -	3	400	-	-

		Per Contra	Cr.		l.	s.	d.
1795							
Mar. 17	2	By Cash received in Part - - - - -	1		125	—	—
Aug. 23	11	By ditto, received his Part of the last Charges on the Ship <i>James</i> - - - - -	2		12	19	$\frac{3}{4}$
Dec. 9	17	By ditto, received the Principal, which he borrowed - - - - -	3		500	—	—
30	19	By <i>Robert Uxley</i> , for my Note given to <i>Uxley</i> , and by him to <i>Baker</i> - - - - -	6		1000	—	—
—	R	By Balance, due to me - - - - -	17		36	—	—
					1673	19	$\frac{3}{4}$
1795		Per Contra	Cr.				
Apr. 30	4	By Cash received in Full - - - - -	1		34	7	—
July 4	8	By Voyage to <i>Copenhagen</i> in Comp. between <i>S. Smith</i> and Self - - - - -	10		300	—	—
Oct. 6	14	By Cash, received my Legacy in Full - - -	3		1000	—	—
					1300	—	—
1795		Per Contra	Cr.				
Oct. 29	15	By Voyage to <i>Barbadoes</i> , for Insurance at 6 per Cent. - - - - -	16		11	8	3
	R	By Balance due to me - - - - -	17		60	11	9
					72	—	—
1795		Per Contra	Cr.				
June 16	7	By Cash received in Full - - - - -	2		28	—	—
Nov. 4	20	By ditto, ditto - - - - -	3		100	—	—
1795		Per Contra	Cr.				
June 23	7	By Cash, received in full - - - - -	2		128	13	—
July 4	9	By Voyage to <i>Copenhagen</i> in Comp. between <i>S. Smith</i> and Self - - - - -	10		400	—	—

		Thomas Johnson		Dr.		l.	s.	d.
1795								
Mar. 1	—	To Stock	— — — — —	1	256	14	3 $\frac{3}{4}$	
Nov. 7	15	To Cash, paid in Part	— — — — —	3	100	—	—	
24	16	To Insurance, for my insuring 300 <i>l.</i> at 6 <i>per Cent.</i>		9	18	—	—	
Dec. 10	17	To sundry Accompts, paid my Insurance on a Freight lost	— — — — —	—	300	—	—	
		To Balance due to him	— — — — —	17	359	2	4 $\frac{1}{4}$	
					1033	16	8	
		John Hammond, Esq.		Dr.				
1795								
Mar. 1	1	To Stock, to pay <i>April 20</i> next	— — —	1	100	—	—	
Oct. 24	14	To Canary	— — — — —	1	30	—	—	
Dec. 12	17	To sundry Accompts	— — — — —	—	850	—	—	
		Martin Unwin		Dr.				
1795								
Mar. 1	1	To Stock	— — — — —	1	381	17	6	
		Isaac Reynolds		Dr.				
1795								
Mar. 1	1	To Stock	— — — — —	1	42	—	—	
Dec. 26	18	To Oranges and Lemons	— — — — —	16	42	10	—	
		Thomas Preston, Esq.		Dr.				
1795								
Mar. 23	2	To sundry Accompts	— — — — —	—	90	—	—	
May 25	5	To Cash paid <i>James Hart</i> for repairing my Dwelling-House	— — — — —	1	17	9	6	
Sept. 20	13	To sundry Accompts	— — — — —	—	2185	16	6	
					2203	6	—	

		Per Contra	Cr.		l.	s.	d.
1795							
July 4	8	By Voyage to <i>Copenhagen</i> in Comp. between <i>S. Smith</i> and Self - - - - -	10	733	16	8	
Dec. 3	16	By Insurance, on a Freight, in the <i>John</i> and <i>Hannah</i> , lost - - - - -	9	300			
					1033	16	8
1795		Per Contra	Cr.				
Apr. 20	3	By Cash, received in Full - - - - -	1	100			
Dec. 6	16	By ditto, dito - - - - -	3	30			
22	18	By <i>Joram Conderil</i> of <i>Cadiz</i> , for d ^o <i>Conderil's</i> Draft on me, payable to d ^o <i>Hammond</i> -	16	33	15		
	R	By Balance due to me - - - - -	17	816	5		
					850		
1795		Per Contra	Cr.				
Oct. 26	15	By Cash, received in Part - - - - -	3	100			
Nov. 27	16	By ditto, ditto - - - - -	3	100			
Dec. 20	18	By ditto, ditto - - - - -	3	100			
	R	By Balance, due to me - - - - -	17	81	17	6	
					381	17	6
1795		Per Contra	Cr.				
Dec. 24	18	By Cash, received in Full - - - - -	3	42			
	R	By Balance, due to me - - - - -	17	42	10		
1795		Per Contra	Cr.				
Mar. 1	1	By Stock to be paid <i>May</i> 14 next - - -	1	90			
Aug. 26	11	By <i>John Marsh</i> , for a Bill payable by me to d ^o <i>Preston</i> , <i>September</i> 17 next - - - - -	11	2185	16	6	
Dec. 13	17	By Cash received for the Repairs of my present Dwelling-House - - - - -	3	17	9	6	
					2203	6	

		Robert Uxley	Dr.		l.	s.	d.
1795							
Mar.	14	2	To Ship <i>James</i> $\frac{1}{16}$ Part	- - - - -	6	125	—
Apr.	5	3	To Hops	- - - - -	1	49	18 3
May	7	5	To Ship <i>James</i> , for his $\frac{1}{16}$ Part of Disbursements on the said Ship	- - - - -	6	70	17 —
	10	5	To Cash, paid in Full	- - - - -	1	76	14 9
						322	10 —
Aug.	6	10	To Ship <i>James</i>	- - - - -	6	12	19 $\frac{3}{4}$
Dec.	30	19	To <i>William Baker</i> , Esq. for my Note given to <i>Uxley</i> , and by him to <i>Baker</i>	- - - - -	4	1000	— —

		Ship <i>James</i>	Dr.				
1795							
Mar.	4	1	To fundry Accompts	- - - - -		1500	— —
	26	2	To Cash paid <i>T. Young</i> , for Joiner's Work in Full		1	20	17 —
	27	2	To ditto, paid <i>Tho. Pierce</i> for Rigging	ditto	1	27	14 6
	28	2	To ditto, paid <i>Dryden Smith</i> for Repairs	ditto	1	40	8 —
	30	3	To ditto, paid <i>Nat. Westfall</i> for Painting	ditto	1	7	4 6
Apr.	3	3	To ditto, paid the Blockmaker's Bill	- ditto	1	19	7 6
	7	3	To ditto, paid the Ship Chandler's Bill	ditto	1	700	13 —
	27	4	To ditto, paid <i>John Jones</i> for Beef and Pork	ditto	1	109	10 6
May	1	4	To ditto, paid <i>James Thatcher</i> for Bread, Flour, and Pease	- - - - - ditto	1	86	18 6
	2	4	To ditto, paid <i>J. Prestwick</i> for Cordage, &c.	ditto	1	46	17 —
	6	4	To ditto, paid <i>John Pepswell</i> for Smith's Work	ditto	1	73	11 6
Aug.	6	10	To ditto, paid fundry Charges in refitting her	ditto	2	207	5 —
	20	R	To Profit and Loss, gained by the said Ship	-	7	21329	11 6
						24170	8 6

		James Allen	Dr.				
1795							
Mar.	9	2	To Cash paid in Full	- - - - -	1	1425	— —
May	28	6	To Insurance on 20cl. in the <i>Golden Fleece</i> , at 4. per Cent.	- - - - -	9	8	— —

1795		Per Contra	Cr.		l.	s.	d.
Mar. 1	1	By Stock - - - - -		2	322	10	—
Aug. 23	11	By Cash, received in Full - - - - -		2	12	19	$\frac{3}{4}$
26	11	By John Marsh, for a Bill by me payable to d ^o Uxley, January 17 next - - - - -		11	1000	—	—

1795		Per Contra	Cr.		l.	s.	d.
Mar. 6	1	By Cash, received of J. Herbert for $\frac{1}{6}$ Part in Full		1	125	—	—
8	2	By ditto, received of Capt. J. Smith $\frac{1}{6}$ Part ditto		1	125	—	—
10	2	By William Baker, Esq. - - - for ditto -		4	125	—	—
14	2	By Robert Uxley - - - - - for ditto -		6	125	—	—
25	2	By Cash, rec ^d . of Sir R. Johnson for ditto -		1	125	—	—
Apr. 10	3	By ditto, rec ^d . of William Evans for ditto -		1	125	—	—
12	3	By ditto, rec ^d . of James Jackson for ditto -		1	125	—	—
14	3	By ditto, rec ^d . of Thomas Jones for ditto -		1	125	—	—
May 7	5	By fundry Accompts - - - - -		—	566	—	—
20	5	By Cash for my $\frac{1}{2}$ Part of a French Prize rec. in full		1	10000	—	—
July 9	8	By ditto for my ditto of a 2d ditto - ditto -		2	12500	—	—
Aug. 6	10	By fundry Accompts - - - - -		—	103	12	6
					24170	8	6

1795		Per Contra	Cr.		l.	s.	d.
Mar. 4	1	By Ship James - - - - -		6	1425	—	—
Dec. 27	9	By Cash received in full - - - - -		3	8	—	—

1795		Profit and Loss	Dr.		l.	s.	d.
Mar. 12	2	To Lisbon Wine, for 1 Hhd. except 6 Gallons, lost - - - - -		2	7	—	—
July 24	9	To John Adams, for a Drawback on 140l. 7s. 10d. at 8 per Cent. - - - - -		8	11	4	7
Sept. 3	12	To French Wine, for 1 Hhd. given to William Warner - - - - -		2	30	—	—
	R	To House Expences - - - - -		7	337	4	10
	R	To Bank Annuity, lost on the Abatement of its Price, with the Brokage - - - - -		9	75	—	—
	R	To Insurance - - - - -		9	45	8	—
	R	To Old S. S. Annuity, lost by the Abatement of its Price, with the Brokage - - - - -		10	43	14	6
	R	To Stock, gained by 10 Months trading - - - - -		1	24145	6	6

Note, This extraordinary Gain, made in so short a Time, may, perhaps, amaze some Readers: But if they consider that 21329l. 11s. 6d. of that Money arose by the Success of the Ship *James*, the remaining Part of the Gain will appear to be no more than what many Merchants make in the like Time.

25107 10 5

1795		House-Expences	Dr.		l.	s.	d.
Mar. 31	3	To Cash, paid sundry Charges this Month - - - - -		1	33	4	6
Apr. 30	4	To ditto, - ditto - - - - -		1	39	16	10
May 31	6	To ditto, - ditto - - - - -		1	43	11	2
June 30	7	To ditto, - ditto - - - - -		2	40	8	10
July 31	9	To ditto, - ditto - - - - -		2	21	18	—
Aug. 17	11	To sundry Accompts - - - - -		—	37	—	—
31	11	To Cash, paid sundry Charges this Month - - - - -		2	21	17	6
Sept. 30	14	To ditto, - ditto - - - - -		2	22	12	6
Oct. 31	15	To ditto, - ditto - - - - -		3	26	13	8
Nov. 30	16	To ditto, - ditto - - - - -		3	27	13	6
Dec. 31	19	To ditto, - ditto - - - - -		3	22	8	4
					337	4	10

1795		Per Contra	Cr.	l.	s.	d.
Mar. 21	R	By Drugget - - - - -	2	2	6	8
23	2	By T. Preston, Esq. abated for my early Payment of 50l. - - - - -	5	—	12	11 $\frac{1}{4}$
May 14	R	By Voyage to <i>Amst.</i> consigned to J. Van Hooze	8	54	13	11
June 12	6	By Goods for the Accompt of <i>Abr. Van Schooten</i>	9	36	8	—
24	7	By Bank Ann. for $\frac{1}{2}$ Year's Divid. on 10000l.	9	150	—	—
28	7	By <i>Abr. Van Schooten's</i> Acc. Cur. for Commission	9	13	13	3
—	R	By Duroy - - - - -	2	7	10	—
—	R	By <i>Norwich</i> Crape - - - - -	2	22	8	—
Aug. 12	R	By Voyage to <i>Copen.</i> for my $\frac{1}{2}$ of the Gain thereof	10	74	8	6
—	10	By Cash, gained by <i>Johannes Scheelbasse</i> - -	2	5	4	7
15	10	By <i>William Warner</i> , for a Legacy left me by my Brother <i>Verax</i> - - - - -	4	10	0	—
20	R	By Ship <i>James</i> - - - - -	6	213	29	11
22	11	By Cash rec ^d . of <i>W. Baker</i> , Esq. $\frac{1}{2}$ Yrs. Int. on 500l.	2	12	10	—
Sept. 5	12	By <i>Sir H. Parsons</i> , for a Drawback on 200l. at 6 per Ct.	3	12	—	—
7	R	By Ship <i>Hopewell</i> , gained on the Sale thereof	13	400	—	—
20	13	By <i>Thomas Preston</i> , abated on my Payment of 2185l. 16s. 6d. - - - - -	5	—	—	6
22	R	By <i>French Wine</i> - - - - -	2	40	—	—
—	R	By <i>John Parrot's</i> Accompt Current - - -	14	5	19	2 $\frac{3}{4}$
—	R	By <i>George Hale's</i> Accompt Current - - -	14	5	19	2 $\frac{3}{4}$
—	R	By Sugar in Co. for my $\frac{1}{3}$ Part gained - -	15	219	18	4 $\frac{1}{4}$
29	14	By Old S. S. Ann. for $\frac{1}{2}$ a Year's Div. on 12000l.	10	180	—	—
Nov. 10	R	By Canary - - - - -	1	28	—	—
Dec. 9	17	By Cash rec ^d . of <i>W. Baker</i> , Esq. the Int. of 500l.	3	7	8	4
10	17	By <i>T. Johnson</i> , for a Drawback on 300l. at 8 per Ct.	5	24	—	—
12	R	By <i>Yorkshire Cloth</i> - - - - -	15	122	15	6
—	17	By ditto, for the Accompt of <i>Nat. Keeble</i> -	15	8	10	—
17	18	By <i>Tim. Hart</i> and Co. gained by prompt Payment	12	4	18	—
25	18	By Bank Ann. for $\frac{1}{2}$ a Year's Div. on 1000l.	9	150	—	—
30	19	By <i>Wm. Baker</i> , Esq. gained by prompt Payment	4	2	6	8
—	R	By Thread in Co. between <i>James Severn</i> and Self	11	415	2	6
—	R	By Hops - - - - -	1	8	15	3
—	R	By <i>Lisbon Wine</i> - - - - -	2	68	—	—
—	R	By <i>Sagathee</i> - - - - -	3	6	—	—
—	R	By <i>Serge</i> - - - - -	3	2	6	8
—	R	By <i>Oranges and Lemons</i> - - - - -	16	19	2	10
				25107	10	5
1795		Per Contra	Cr.			
		By Profit and Loss - - - - -	7	337	4	10

			l. s. d.		
1795	Voyage to Amsterdam, consigned to Jacob Van Hoove Dr.				
April 1	3	To Richard Lamb, of Harwich, for 100 qrs. of Wheat - - - - -	8	99	8
24	4	To Cash, for 100 Bags of Pepper, with Charges	1	140	7
25	4	To Ditto, paid John Adams, for insuring the aforesaid Pepper - - - - -	8	7	—
May 14	R	To Profit and Loss, gained by the said Voyage	7	54	13
				301	10
					1½
1795	Richard Lamb of Harwich Dr.				
April 2	3	To William Angel, for a Draft on me, payable to d ^o Angel, or Order, May 3 next - -	8	99	8
1795	William Angel Dr.				
May 3	4	To Cash, paid in full - - - - -	1	99	8
1795	John Adams Dr.				
May 12	6	To Voyage to Amsterdam, consigned to J. Van Hoove, for 100 Bags of Pepper lost - -	8	140	7
1795	Jacob Van Hoove's Ac ^t . Curr ^t . Dr.				
Mar. 14	5	To Voyage to Amsterdam, Exch. at 33s. Guil. St. 4d. Flemish per £ Sterling, for - 1611 3	8	161	2
					3½

					l.	s.	d.
1795	Per Contra	Cr.					
May 12	5	By <i>John Adams</i> , for 100 Bags of Pepper, by him insured and lost - - - - -	8	140	7	10	
14	5	By <i>Jacob Van Hooove's</i> Accompt Current, on the Sale of 100 qrs. of Wheat - - - - -		161	2	3 $\frac{1}{2}$	
				301	10	1 $\frac{1}{2}$	
1795	Per Contra	Cr.					
April 1	3	By Voyage to <i>Amsterdam</i> , consigned to <i>Jacob Van Hooove</i> - - - - -	8	99	8	—	
1795	Per Contra	Cr.					
April 2	3	By <i>Richard Lamb</i> , of <i>Harwich</i> , for a Draft on me payable to d ^o <i>Angel</i> , or Order, May 3 next - - - - -	8	99	8	—	
1795	Per Contra	Cr.					
July 24	9	By sundry Accompts - - - - -	—	140	7	10	
1795	Per Contra	Cr.					
Nov. 15	16	By <i>Jaques Van Broek</i> , Exch. at 33s. 4d. <i>Guil.</i> <i>St.</i> Flemish per £ Sterling - - - 161 3	16	161	2	3 $\frac{1}{2}$	

		Bank Annuity	Dr.		l.	s.	d.
1795							
May 22	5	To Cash, at 4l. per Cent. and Brokage on	10000	1	94	12	10
June 24	7	To Profit and Loss, for $\frac{1}{2}$ a Year's Divid.		7	15	0	—
Dec. 25	18	To ditto — — for ditto — — —		7	15	0	—
					97	12	10

		Insurance	Dr.				
1795							
Aug. 14	10	To Sir Humphrey Parsons, for his Scarlet Cloth, lost in the <i>Falcon</i> — — — — —		3	200	—	—
Dec. 3	16	To Thomas Johnson, for a Freight in the <i>John</i> and <i>Hannah</i> , lost — — — — —		5	300	—	—
					500	—	—
<i>Note, When you insure on other Men's Goods, and receive the Premium, or give credit for it, you must make Cash, or the Person indebted, Dr. to Insurance, and Insurance Cr. by Cash, or the Person indebted; but when others insure on your Goods, and you pay</i>							

		Goods for the Accompt of Abraham Van Schooten	Dr.				
1795							
June 2	6	To Cash, paid Freight, Custom, and other Charges on — — — — —	1000	2	196	17	6
12	6	To sundry Accompts for the Close — — — — —		—	713	2	6
					910	—	—

		A. Van Schooten's Act. Curt. Dr.					
1795							
June 28	7	To sundry Accompts — — — — —		—	696	14	9

Note, The Balance of this Accompt may seem something odd to the young Book-keeper, and he, perhaps may wonder how the Merchant must come by his Money, when A. Van Schooten lives so far off, and the Balance so small; but it is to be observed in this Case, that Van Schooten is the Employer; and therefore as the Merchant at London sells Goods for

		Per Contra	Cr.	l.	s.	d.
1795			l.			
Oct. 14	14	By Cash, received $\frac{1}{2}$ a Year's Dividend		3	150	—
Dec. 31	R	By Balance, at 93 $\frac{3}{8}$ per Cent. — —	10000	17	9337	10
	R	By do for $\frac{1}{2}$ a Year's Dividend, due thereon — — — — —		17	150	—
	R	By Profit and Loss, lost by the Abatement of its Price and the Brokage		7	75	—
					9712	10

1795	Per Contra	C ^r			
May 28	6 By James Allen, on 200l. at 4 per Cent. in the Golden Fleece - - - - -	6	8	—	—
July 14	7 By Sir Humphrey Parsons, on 200l. at 8 per Cent. on Scarlet Cloth - - - - -	3	16	—	—
Nov. 24	16 By Thomas Johnson, on 300l. at 6 per Cent. on the John and Hannab - - - - -	5	18	—	—
	By Profit and Loss, lost by this Accompt -	7	45 ⁸	—	—
			500	—	—
	the Premium, upon you must be governed by the Circumstances, and make such Person or thing Dr. to Cash, as the Nature of the Affair requires. See Voyage to Amsterdam, Fol. 8.				

		Per Contra	C ^r .					
			Rms. Ps.	Ps. L.				
			Paper.	Holl.	Lawn.			
1795								
June	5	6 By Cash, at 6s. per Ream, for	1000			2	300	—
	8	6 By Sir Robert Johnson, at 3l. per Piece, for — — —		120		3	360	—
	12	6 By sundry Accompts, at 2l. 10s. per Piece, for — — —			100	—	250	—
							910	—

1795 June 12	Per Contra	Cr.			
6	By Goods for the Accompt of <i>A. Van Schooten</i> ,				
	for the nett Produce - - - - -	9	676	14	6
R	By Balance due to me - - - - -	17	20	—	3
	him, and makes Returns to him by Commission: So		696	14	9
	whatever is defective or redundant at one Time, will				
	easily be brought to Accompt by Sale of the next				
	Quantity of Goods received from, or Returns made				
	to the said <i>Van Schooten</i> ; and so on from Time to				
	Time, as Occasion shall happen.				

		Voyage to Copenhagen, in Co. be- tween Sam. Smith and Self, each Half Dr.		l.	s.	d.
1795						
July 4	8	To fundry Accompts - - - - -	—	1463	9	8
Aug. 12	—	To Samuel Smith's Accompt in Comp. for his Half of the Gain thereof - - - - -	10	741	8	6
12	R	To Profit and Loss, for my Half of the Gain thereof - - - - -	7	741	8	6
				2946	6	8
		Sam. Smith's Acc ^t . Curr ^t . Dr.				
1795						
July 4	8	To his Accompt in Comp. for his Half of the Voyage to Copenhagen - - - - -	10	731	14	10
Aug. 12	R	To Balance due to him - - - - -	—	746	13	1
				1478	7	11
		Sam. Smith's Acc ^t . in Co. Dr.				
1795						
July 4	8	To his Accompt Current, for his Half of the Drawback on 30 Hhds. of Tobacco - - -	10	218	3	4
Aug. 8	13	To ditto, for his Half of the Goods sold at Co- penhagen - - - - -	10	1255	—	—
				1473	3	4
		Hon. Commiss ^{rs} . of the Customs Dr.				
1795						
July 4	8	To Voyage to Copenhagen in Comp. between S. Smith and Self - - - - -	10	436	6	8
		Old South-Sea Annuity Dr.				
1795						
July 12	8	To Cash, at 91½ per Cent. transferred to me 12000	2	10993	14	6
Sept. 29	14	To Profit and Loss, for Half a Year's Di- vidend - - - - -	7	180	—	—
				11173	14	6

						l.	s.	d.
1795		Per Contra		Cr.				
July 4	8	By Commissioners of the Customs, for a Draw-			10	436	6	8
		back on Tobacco exported - - - -						
Aug. 8	10	By <i>Jaques Jolliffe's</i> Accompt Current - -			13	2510	—	—
						2946	6	8
1795		Per Contra		Cr.				
July 4	8	By his Accompt in Comp. for his Half of the			10	218	4	4
		Drawback on 30 Hhds. of Tobacco - -						
Aug. 8	10	By ditto, for his Half of the Goods sold at <i>Copen-</i>			10	1255	—	—
		<i>hagen</i> - - - - -						
	12	By Cash, for his Half of the Gain on the Ex-			2	5	4	7
		change 10040 Rix Dollars - - - -						
						1478	7	11
1795		Per Contra		Cr.				
July 4	8	By his Accompt Current, for his Half of the			10	731	14	10
		Voyage to <i>Copenhagen</i> - - - -						
Aug. 12	R	By Voyage to <i>Copenhagen</i> , for his Share of the			10	741	8	6
		Gain thereof - - - - -						
						1473	3	4
1795		Per Contra		Cr.				
July 20	9	By Cash, received in Full - - - -			2	436	6	8
		Per Contra		Cr.				
1795				l.				
Oct. 10	14	By Cash, received Half a Year's Divi-			3	180	—	—
		dend due last <i>Michaelmas</i> - - -						
Dec. 31	R	By Balance, at $91\frac{1}{2}$ per Cent. - - -	12000		17	10950	—	—
	R	By Profit and Loss, lost by the Abatement						
		of its Price, and the Brokage - -			7	43	14	6
						11173	14	6

		Thread in Co. between J. Severn and Self, each Half Dr.			<i>l.</i>	<i>s.</i>	<i>d.</i>
1795			<i>th</i>				
July 17	9	To John Marsh, at 14s. 10½d. per lb. for	5628	11	4185	16	6
23	9	To Cash, paid Charges on bringing the said Thread Home — — — —		2	17	14	6
Dec. 30	R	To James Severn's Accompt in Comp. for his Share of the Gain — — — —		11	415	2	6
—	R	To Profit and Loss for my Share of ditto		7	415	2	6
					5053	16	—
1795		John Marsh, of Manchester Dr.					
Aug. 26	11	To fundry Accompts — — — —		—	4185	16	6
1795		James Severn's Acct. Curr. Dr.					
July 17	9	To his Accompt in Comp. for his Half of Thread bought of J. Marsh — — — —		11	2092	18	3
23	9	To ditto, for his Half of Charges on the said Thread — — — —		11	8	17	3
	R	To Balance due to him — — — —		17	415	2	6
					2516	18	—
					<i>Note, Observe the Index under Note 2, July 28, p. 13, in the Waste-Book, concerning any Partner's Ac- compt Current giving Credit for his Part of Goods sold, but not paid for.</i>		
1795		James Severn's Acct. in Co. Dr.					
July 28	14	To his Accompt Current, for his Half of Thread sold T. Hart and Comp. — — — —		11	450	—	—
				11	450	—	—
Aug. 3	14	To ditto, for ditto, sold for ready Money —		11	450	—	—
Sept. 24	14	To ditto, for ditto — William Evans —		11	450	—	—
Dec. 28	19	To ditto, for ditto — James Allen —		11	450	—	—
29	19	To ditto, for ditto, — Sir H. Parsons —		11	450	—	—
30	19	To ditto, for ditto — William Baker, Esq.		11	266	18	—
					2516	18	—

	Per Contra	Cr.		l.	s.	d.
1795		£				
July 28	9 By <i>Tim. Hart</i> and Comp. at 18s. per lb. for	1000	12	900	—	—
Aug. 3	10 By Cash, sold <i>A. Sanders</i> , at 18s. — for	1000	2	900	—	—
Sept. 24	14 By Sundry Accompts, — at 18s. — for	1000	—	900	—	—
Dec. 28	19 By Cash, — — — at 18s. — for	1000	3	900	—	—
29	19 By <i>Sir Humphrey Parsons</i> , at 18s. — for	1000	3	900	—	—
30	19 By <i>William Baker</i> , Esq. at 17s. — for	628	4	533	16	—
		5628		5033	16	—

	Per Contra	Cr.		l.	s.	d.
1795						
July 17	9 By Thread in Comp. between <i>James Severn</i> and Self, each Half — — — — —		11	4185	16	6

	Per Contra	Cr.		l.	s.	d.
1795						
July 28	9 By his Accompt in Comp. for his Half of Thread sold <i>T. Hart</i> and Comp. — — — — —		11	450	—	—
Aug. 3	10 By ditto, for ditto, sold for ready Money —		11	450	—	—
Sept. 24	14 By ditto, for ditto, sold <i>William Evans</i> — —		11	450	—	—
Dec. 28	19 By ditto, for ditto, sold <i>James Allen</i> — —		11	450	—	—
29	19 By ditto, for ditto, sold <i>Sir H. Parsons</i> — —		11	450	—	—
30	19 By ditto, for ditto, sold <i>William Baker</i> , Esq.		11	266	18	—
				2516	18	—

	Per Contra	Cr.		l.	s.	d.
1795						
July 17	9 By Accompt Current, for his Half of Thread bought of <i>John Marsh</i> — — — — —		11	2092	18	3
23	9 By ditto, for his Half of Charges on the said Thread — — — — —		11	8	17	3
Dec. 30	R By Thread in Comp. for his Share of the Gain thereof — — — — —		11	415	2	6
				2516	18	—

		Timothy Hart and Comp. Drs.			<i>l.</i>	<i>s.</i>	<i>d.</i>
1795							
July 28	9	To Thread in Comp. between <i>J. Severn</i> and Self	11		900	—	—
Dec. 17	18	To fundry Accompts — — — — —	—		1125	—	—
					2025	—	—
		John Herbert Dr.					
1795							
Aug. 6	10	To Ship <i>James</i> — — — — —	6		12	19	$\frac{3}{4}$
		John Smith Dr.					
1795							
Aug. 6	10	To Ship <i>James</i> — — — — —	6		12	19	$\frac{3}{4}$
		William Evans Dr.					
1795							
Aug. 6	14	To Ship <i>James</i> — — — — —	6		12	19	$\frac{3}{4}$
Sept. 24	10	To Thread in Comp. payable in 6 Months —	11		400	—	—
		James Jackson Dr.					
1795							
Aug. 6	12	To Ship <i>James</i> — — — — —	6		12	19	$\frac{3}{4}$
Sept. 22	13	To fundry Accompts — — — — —	—		1174	5	—

1795		Per Contra	Cr.		l.	s.	d.
Oct. 1	14	By Cash received in Part - - - - -	3	300	—	—	—
Dec. 1	16	By ditto, ditto - - - - -	3	300	—	—	—
	17	By Nathaniel Keeble of Hull, for Keeble's Draft on me payable to d ^o Hart and Comp. - -	15	1125	—	—	—
	R	By Balance, due to me - - - - -	17	300	—	—	—
				2025	—	—	—

1795		Per Contra	Cr.		l.	s.	d.
Aug. 23	11	By Cash received in Full - - - - -	2	12	19	—	$\frac{3}{4}$

1795		Per Contra	Cr.		l.	s.	d.
Aug. 23	11	By Cash received in Full - - - - -	2	12	19	—	$\frac{3}{4}$

1795		Per Contra	Cr.		l.	s.	d.
Aug. 23	11	By Cash, received in Full - - - - -	2	12	19	—	$\frac{3}{4}$
	R	By Balance due to me March 24 next - -	17	4 ⁰⁰	—	—	—

1795		Per Contra	Cr.		l.	s.	d.
Aug. 23	11	By Cash, received in Full - - - - -	2	12	19	—	$\frac{3}{4}$
Sept. 22	13	By sundry Accompts - - - - -	—	600	—	—	—
	R	By Balance due to me - - - - -	17	574	5	—	—
		R 2		1174	5	—	—

		Thomas Jones		Dr.				l.		s.		d.	
1795	Aug. 6	10	To Ship <i>James</i>	-	-	-	-	6	12	19	-	3	4
Sept. 24	14		To Thread in Comp. for a Draft on him, received of <i>William Evans</i>	-	-	-	-	11	300	-	-	-	-
	27	14	To <i>Yorkshire</i> Cloth	-	-	-	-	15	425	-	-	-	-
									725	-	-	-	-
		Jaques Jolliffe's Acct. Curr ^t .		Dr.									
1795	Aug. 8	10	To Voyage to <i>Copenhagen</i>	-	-	-	-	10	2510	-	-	-	-
		Ship Hopewell		Dr.									
1795	Aug. 28	11	To Cash, paid in Full to <i>Andrew Collins</i>	-	-	-	-	2	1200	-	-	-	-
Sept. 7		R	To Profit and Loss gained by the said Ship	-	-	-	-	7	400	-	-	-	-
									1600	-	-	-	-
		Voyage from Barbadoes, in Comp. with J. Parrot, George Hale, and Self, each One Third		Dr.									
1795	Sept. 9	12	To <i>Timothy Sutton</i> , for 45 Chefts of Sugar	-	-	-	-	13	167	13	-	5	1
										-	-	-	-
		Tim. Sutton at Barbadoes		Dr.									
1795	Sept. 9	R	To Balance, due to him	-	-	-	-	17	167	13	-	5	1
										-	-	-	-

		Per Contra	Cr.		l.	s.	d.
1795							
Aug. 23	17	By Cash, received in Full - - - - -	-	2	12	19	$\frac{3}{4}$
Oct. 22	14	By Cash received in Part - - - - -	-	3	300		
	R	By Balance, due to me - - - - -	-	17	425		
					725		

		Per Contra	Cr.		l.	s.	d.
1795							
Aug. 12	10	By Cash, received of <i>Johannes Scheelbasc</i> -	-	2	25	10	

		Per Contra	Cr.		l.	s.	d.
1795							
Sept. 7	13	By Cash, received of <i>Abraham Sanders</i> , in Full	-	2	16	00	

		Per Contra	Cr.		l.	s.	d.
1795							
Sept. 15	13	By Sugar in Comp. with <i>Parrot, Hale</i> , and Self, for 45 Chests - - - - -	-	15	167	13	$5\frac{1}{4}$

		Per Contra	Cr.		l.	s.	d.
1795							
Sept. 9	12	By Voyage from <i>Barbadoes</i> , in Comp. with <i>Parrot, Hale</i> , and Self, for 45 Chests of Sugar	-	13	167	13	$5\frac{1}{4}$

		John Parrot's Acct. Curr ^t . Dr.			l.	s.	d.
1795	Sept. 9	12	To his Accompt in Comp. for his $\frac{1}{3}$ of Sugar from Barbadoes - - - - -	14	55	17	9 $\frac{3}{4}$
	15	13	To ditto, for his $\frac{1}{3}$ of After-charges on the abovesaid Sugar - - - - -	14	22	5	6
	22	R	To Profit and Loss, for his $\frac{1}{3}$ of the Sale of Sugar in Comp. at 2 per Cent. - - -	7	5	19	2 $\frac{3}{4}$
	—	R	To Balance due to him - - - - -	17	213	19	1 $\frac{1}{2}$
					298	1	8

		John Parrot's Acct. in Co. Dr.			l.	s.	d.
1795	Sept. 22	13	To his Accompt Current, for his $\frac{1}{3}$ of Sugar in Comp. sold - - - - -	14	298	1	8

		George Hale's Acct. Curr ^t . Dr.			l.	s.	d.
1795	Sept. 9	12	To his Accompt in Comp. for his $\frac{1}{3}$ of Sugar from Barbadoes - - - - -	14	55	17	9 $\frac{3}{4}$
	15	13	To ditto, for his $\frac{1}{3}$ of After-charges on ditto Sugar - - - - -	14	22	5	6
	22	R	To Profit and Loss, for his $\frac{1}{3}$ on the Sale of ditto Sugar at 2 per Cent. - - - - -	7	5	19	2 $\frac{3}{4}$
	—	R	To Balance due to him - - - - -	17	213	19	1 $\frac{1}{2}$
					298	1	8

		George Hale's Acct. in Co. Dr.			l.	s.	d.
1795	Sept. 22	13	To his Accompt Current, for his $\frac{1}{3}$ of Sugar in Comp. sold - - - - -	14	298	1	8

		Per Contra	Cr.		l.	s.	d.
1795	Sept. 22	13	By his Accompt in Comp. for his $\frac{1}{3}$ of Sugar in Comp. sold - - - - -	14	298	1	8
		Per Contra	Cr.				
1795	Sept. 9	12	By his Accompt Current, for his $\frac{1}{3}$ of Sugar from Barbadoes - - - - -	14	55	17	$9\frac{3}{4}$
	15	13	By ditto, for his $\frac{1}{3}$ of After-charges on ditto Sugar - - - - -	14	22	5	6
	22	R	By Sugar in Comp. for his $\frac{1}{3}$ of the Gain thereof	15	219	18	$4\frac{1}{4}$
					298	1	8
		Per Contra	Cr.				
1795	Sept. 22	13	By his Accompt in Comp. for his $\frac{1}{3}$ of Sugar in Comp. sold - - - - -	14	298	1	8
		Per Contra	Cr.				
1795	Sept. 9	12	By his Accompt Current, for his $\frac{1}{3}$ of Sugar from Barbadoes - - - - -	14	55	17	$9\frac{3}{4}$
	15	13	By ditto, for his $\frac{1}{3}$ of After-charges on ditto Sugar - - - - -	14	22	5	6
	22	R	By Sugar in Comp. for his $\frac{1}{3}$ of the Gain thereof	15	219	18	$4\frac{1}{4}$
					298	1	8

		Yorkshire Cloth		Dr.			l.	s.	d.
1795				Pcs.					
Sept. 11	12	To fundry Accompts, at 7 ^l . 10s. per Piece,		150	—		1152	4	6
		for — — — — —							
Dec. 12	R	To Profit and Loss, gained by this Ac-			7		122	15	6
		compt — — — — —							
							1275		
1795		Nathaniel Keeble, of Hull		Dr.					
Dec. 17	18	To Timothy Hart and Comp. for Keeble's Draft			12		1125	—	—
		on me, payable to d ^o Hart and Comp. —							
	R	To Balance, due to him — — — — —			17		405	5	4
							1530	5	4
		Yorkshire Cloth for the Acc ^t . of		Dr.					
		N. Keeble		Pcs.					
1795									
Sept. 11	12	To Cash, paid Charges in bringing home		50	2		11	4	8
Dec. 12	17	To fundry Accompts, for the Close —			—		413	15	4
							425		
		Sugar in Co. with Parrot, Hale, and		Dr.					
		Self, each One Third		Ch. C. qr. lb.					
1795									
Sept. 15	13	To fundry Accompts, at 15s. Sterl-		45	223 2 7	—	234	9	11 ¹ / ₂
		ing per C. with Charges for —							
	22	R To ditto for for two Partners Shares				—	439	16	8 ¹ / ₂
		of the Gain — — — — —							
	—	R To Profit and Loss, for my ¹ / ₃ of the				7	219	18	4 ¹ / ₄
		Gain — — — — —					894	5	— ¹ / ₄
1795		William Harman		Dr.					
Sept. 22	13	To James Jackson, for a Draft on d ^o Harman			12		400	—	—
		by d ^o Jackson — — — — —							

		Per Contra	Cr.		l.	s.	d.
1795			Pcs.				
Sept. 27	14	By <i>Thomas Jones</i> , at 8 <i>l.</i> 10 <i>s.</i> per Piece, for	50	13	425	—	—
Oct. 3	14	By Cash, at 8 <i>l.</i> 10 <i>s.</i> per Piece, for — —	50	3	425	—	—
Dec. 12	17	By <i>J. Hammond</i> , Esq. at 8 <i>l.</i> 10 <i>s.</i> per Piece, for	50	5	425	—	—
			150		1275	—	—

		Per Contra	Cr.		l.	s.	d.
1795							
Sept. 11	12	By <i>Yorkshire</i> Cloth, for 150 Pieces — — —		15	1125	—	—
Dec. 12	17	By ditto, for his own Accompt for the nett Proceed — — — — —		15	405	5	4
					1530	5	4

		Per Contra	Cr.		l.	s.	d.
1795							
Dec. 12	17	By <i>John Hammond</i> , Esq. at 8 <i>l.</i> 10 <i>s.</i> per Piece for — — — — —	150	5	425	—	—

		Per Contra	Cr.		l.	s.	d.
1795			Ch. C. qrs. lb.				
Sept. 22	13	By <i>James Jackson</i> , at 4 <i>l.</i> per C. for	45 223 2 7	12	894	5	—
R		By Balance, for the Defect — —		17	—	—	$\frac{1}{4}$
Note 1. The great Gain made by this Sugar may be supposed to arise from some Accident that enhanced the Price of Sugars in general. 2. The Defect of $\frac{1}{4}$ arises from the Gain, the exact $\frac{1}{3}$ of which is not reducible to Money.					894	5	$\frac{1}{4}$

		Per Contra	Cr.		l.	s.	d.
1795							
Oct. 18	14	By Cash, received in full — — — — —		3	400	—	—
S							

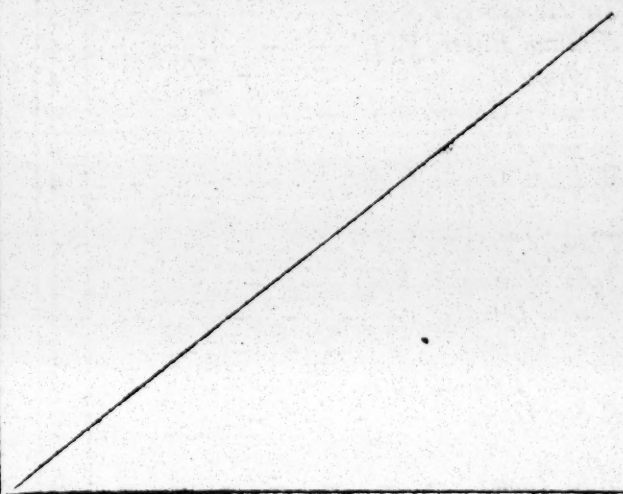
1795			Voyage to Barbadoes			Dr.		l.	s.	d.
Oct. 28	15		To fundry Accompts			- - - - -	-	190	4	6
29	15		To Brandon George, for Insurance, at 6 per Cent.				4	11	8	3
								201	12	9
			Note, At Page 13, <i>Timothy Sutton</i>, at <i>Barbadoes</i>, stands Dr. to Balance in the Sum of 167<i>l.</i> 13<i>s.</i> 5½<i>d.</i> i. e. the Merchant stands indebted to him so much, and therefore the young Book-keeper may imagine, that as the Goods in the above Voyage are consigned to him, the Debt is now paid: But it is to be observed, that the said Goods, though consigned to <i>Sutton</i>, are not for his own Accompt and Risk, but for the Accompt and Risk of the Merchant							
1795			Jaques Van Broek			Dr.				
Nov. 15	16		To <i>Jacob Van Hooe</i> , Exch. at 33 <i>s.</i> 4 <i>d.</i> per £ Sterling, for 1611 <i>Guil.</i> 3 <i>Stiv.</i>			- - -	8	161	2	3½
			Voyage from Cadiz			Dr.				
1795						Rials				
Dec. 14	17		To <i>Joram Conderil</i> , Exchange, at 4 <i>s.</i> 6 <i>d.</i> per Piece of Eight, for			- - - -	16	33	15	
1795			Joram Conderil, of Cadiz			Dr.				
Dec. 22	18		To <i>John Hammond</i> , Esq. for d ^o <i>Conderil's</i> Draft, payable to d ^o <i>Hammond</i>			- - - - -	5	33	15	
			Oranges and Lemons			Dr.				
				Chests of	Chests of	Chests of				
				Ch. Or.	Sev. Or.	Lemons.				
1795										
Dec. 18	18		To Sundry Accompts	50	50	50	-	70	1	6
			To Profit & Loss gained by this Accompt	-			19	19	2	10
								89	4	4

1795		Per Contra	Cr.		l.	s.	d.
		By Balance, not disposed of - - - -		17	201	12	9
		that sent them; and in this Case, <i>Sutton</i> , when he receives the Goods, is only to sell them to the best Advantage that he can, and repay himself: And when he sends an Account of Sale, 'tis then, and not till then, that you must place that to his Account, and make him Dr. for the Overplus, or Cr. by so much as that Sale falls short of what you owed him before.					
1795		Per Contra	Cr.				
Nov. 28	16	By Cash, received in Full - - - -		3	161	2	3½
1795		Per Contra	Cr.				
Dec. 18	18	By Oranges and Lemons, for 150 Chests	Rials 1200	16	33	15	—
1795		Per Contra	Cr.				
Dec. 14	17	By Voyage from <i>Cadiz</i> , for 150 Chests of Oranges and Lemons - - - -		16	33	15	—
1795		Per Contra	Cr.				
Dec. 26	18	By <i>Isaac Reynolds</i> , at 17s. per Chest, for -	Chests of Ch. Or. Chests of Sev. Or. Chests of Lemons	5	42	10	—
		By Balance, unfold -	50 50 —	17	46	14	4
		S 2			89	4	4

	1795		Dr.		l.	s.	d.
		Balance					
June 28	R	To Abraham Van Schooten's Accompt Current	9	20	—	3	
Sept. 22	R	To Sugar in Comp. for a Defect — — —	5	—	—	—	$\frac{1}{4}$
		To Error on the Cr. Side — — — — —	17	13031	8	2	$\frac{1}{2}$
	R	To Cash remaining in Hand, carried to the next Books — — — — —	1	12701	8	2	$\frac{1}{2}$
	R	To Hops unfold, at 28s. per C. 3 Bags, wt. 9 C.	1	12	12	—	
	R	To Lisbon Wine, unfold, at 7l. per Hhd. 2 Hhds.	2	14	—	—	
	R	To Sagathee, unfold, at 2s. 6d. per Yard, 50 Pieces, qt. 600 Yards — — — — —	3	75	—	—	
	R	To Serge, unfold, at 1s. per Yard, 50 Pieces, qt. 700 Yards — — — — —	3	35	—	—	
	R	To Sir Humphrey Parsons, due to me June 29 next	3	900	—	—	
	R	To William Baker, Esq. due to me — — —	4	36	—	—	
	R	To Brandon George, due to me — — — —	4	60	11	9	
	R	To John Hammond, Esq. due to me — — —	5	816	5	—	
	R	To Martin Unwin, due to me — — — —	5	81	17	6	
	R	To Isaac Reynolds, due to me — — — —	5	42	10	—	
	R	To Bank Annuity, at $93\frac{3}{8}$ per Cent. 1000l. —	9	9337	10	—	
	R	To ditto, for Half a Year's Interest due thereon	9	150	—	—	
	R	To Old S. S. Annuity, at $91\frac{1}{2}$ per Cent. 12000l.	10	10950	—	—	
	R	To Timothy Hart and Comp. due to me — —	12	300	—	—	
	R	To William Evans, due to me — — — —	12	400	—	—	
	R	To James Jackson, due to me — — — —	12	574	5	—	
	R	To Thomas Jones, due to me — — — —	13	425	—	—	
	R	To Voyage to Barbadoes, not yet disposed of	16	201	12	9	
	R	To Oranges and Lemons, unfold, 50 Chests of Ch. Oranges, and 50 Chests of Sev. Oranges	16	46	14	4	
Note, The third Line from the Top, having the Index prefixed to it in the Margin, shews that it was inserted to balance the Error committed on the Cr. Side of the Accompt.				50211	15	$\frac{1}{4}$	

1795		Per Contra	Cr.	l.	s.	d.
Aug. 12	R	By Samuel Smith's Accompt Current, due to him	10	746	13	1
Sept. 22	R	By John Parrot's Accompt Current, due to him	14	213	19	1 $\frac{1}{2}$
—	R	By George Hale's Accompt Current, due to him	14	213	19	1 $\frac{1}{2}$
Error	R	By Cash, remaining in Hand, carried to the next Books — — — — —	1	13031	8	2 $\frac{1}{2}$
	R	By Thomas Johnson, due to him — — — —	5	359	2	4 $\frac{1}{4}$
	R	By James Severn's Accompt Current, due to him	11	415	2	6
	R	By Timothy Sutton, at Barbadoes, due to him —	13	167	13	5 $\frac{1}{4}$
	R	By Nathaniel Keeble, of Hull, due to him —	15	405	5	4
	R	By Stock, for my nett Estate — — — —	1	34658	11	10 $\frac{1}{4}$

Note, The fourth Line from the Top, marked with Error in the Margin, was done on Purpose to shew the Learner how to balance it; which see on the Dr. Side.



50211	15	— $\frac{1}{4}$
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Dr.			The TRIAL BALANCE.			Cr.		
l.	s.	d.		P.	l.	s.	d.	
412	10	—	Stock — — — — —	1	10925	15	4 $\frac{1}{4}$	
44708	19	7	Cash — — — — —	1	32007	11	4 $\frac{1}{2}$	
153	—	—	Canary — — — — —	1	153	—	—	
185	10	—	Hops — — — — —	1	181	13	3	
340	—	—	French Wine — — — — —	2	340	—	—	
49	—	—	Drugget — — — — —	2	49	—	—	
175	—	—	Lisbon Wine — — — — —	2	229	—	—	
179	4	—	Norwich Crape — — — — —	2	179	4	—	
97	10	—	Duroy — — — — —	2	97	10	—	
135	—	—	Sagathee — — — — —	3	66	—	—	
63	—	—	Serge — — — — —	3	30	6	8	
1601	19	— $\frac{3}{4}$	Sir Robert Johnson — — — — —	3	1601	19	— $\frac{3}{4}$	
1116	—	—	Sir Humphrey Parsons — — — — —	3	216	—	—	
1673	19	— $\frac{3}{4}$	William Baker, Esq. — — — — —	4	1637	19	— $\frac{3}{4}$	
1334	7	—	William Warner — — — — —	4	1334	7	—	
72	—	—	Brandon George — — — — —	4	11	8	3	
128	—	—	Samuel Fairman — — — — —	4	128	—	—	
528	13	—	William Lowfield, Esq. — — — — —	4	528	13	—	
674	14	3 $\frac{3}{4}$	Thomas Johnson — — — — —	5	1033	16	8	
980	—	—	John Hammond, Esq. — — — — —	5	163	15	—	
381	17	6	Martin Unwin — — — — —	5	300	—	—	
84	10	—	Isaac Reynolds — — — — —	5	42	—	—	
2293	6	—	Thomas Preston, Esq. — — — — —	5	2293	6	—	
1335	9	— $\frac{3}{4}$	Robert Uxley — — — — —	6	1335	9	— $\frac{3}{4}$	
24170	8	6	Ship James — — — — —	6	24170	8	6	
1433	—	—	James Allen — — — — —	6	1433	—	—	
48	4	7	Profit and Loss — — — — —	7	25003	5	8	
337	4	10	House Expences — — — — —	7	—	—	—	
301	10	1 $\frac{1}{2}$	Voyage to Amsterdam — — — — —	8	301	10	1 $\frac{1}{2}$	
99	8	—	Richard Lamb, of Harwich — — — — —	8	99	8	—	
99	8	—	William Angel — — — — —	8	99	8	—	
140	7	10	John Adams — — — — —	8	140	7	10	
161	2	3 $\frac{1}{2}$	J. Van Hooe's Accompt Current — — — — —	8	161	2	3 $\frac{1}{2}$	
9712	10	—	Bank Annuity — — — — —	9	150	—	—	
500	—	—	Insurance — — — — —	9	42	—	—	
910	—	—	Goods for the Accompt of A. Van Schooten — — — — —	9	910	—	—	
96616	12	9	— — — Carried over — — —	—	107396	4	2	

The End of the

Dr. The TRIAL BALANCE continued. Cr.

l.	s.	d.		P.	l.	s.	d.
966	16	12	9 - - - Brought over - - -	-	1073	396	4 2
696	14	9	Abraham Van Schooten's Accompt Current	9	696	14	9
2946	6	8	Voyage to Copenhagen in Co. bet. S. S. Self	10	2246	6	8
1478	7	11	Samuel Smith's Accompt Current	10	1478	7	11
1473	3	4	Ditto, in Comp. - - - - -	10	1473	3	4
436	6	8	Hon. Commissioners of the Customs	10	436	6	8
11173	14	8	Old South Sea Annuity - - -	10	180	-	-
5033	16	-	Thread in Co. - - - - -	11	5033	16	-
4185	16	6	John Marsh - - - - -	11	4185	16	6
2101	15	6	James Severn's Accompt Current	11	2516	18	-
2516	18	-	Ditto, in Comp. - - - - -	11	2516	18	-
2025	-	-	Timothy Hart and Co. - - - -	12	1725	-	-
12	19	$-\frac{3}{4}$	John Herbert - - - - -	12	12	19	$-\frac{3}{4}$
12	19	$-\frac{3}{4}$	John Smith - - - - -	12	12	19	$-\frac{3}{4}$
412	19	$-\frac{3}{4}$	William Evans - - - - -	12	12	19	$-\frac{3}{4}$
1187	4	$-\frac{3}{4}$	James Jackson - - - - -	12	612	19	$-\frac{3}{4}$
737	19	$-\frac{3}{4}$	Thomas Jones - - - - -	13	312	19	$-\frac{3}{4}$
2510	-	-	Jaques Jolliffe's Accompt Current	13	2510	-	-
1600	-	-	Ship Hoperwell - - - - -	13	1600	-	-
167	13	$5\frac{1}{4}$	Voyage from Barbadoes - - -	13	167	13	$5\frac{1}{4}$
-	-	-	Timothy Sutton, of Barbadoes	13	167	13	$5\frac{1}{4}$
298	1	8	John Parrot's Accompt Current	14	298	1	8
298	1	8	Ditto, in Comp. - - - - -	14	298	1	8
298	1	8	George Hale's Accompt Current	14	298	1	8
298	1	8	Ditto, in Comp. - - - - -	14	298	1	8
1275	-	-	Yorkshire Cloth - - - - -	15	1275	-	-
1125	-	-	Nathaniel Keeble, of Hull - -	15	1530	5	4
425	-	-	Yorkshire Cloth for the Accompt of N. Keeble	15	425	-	-
894	5	$-\frac{1}{4}$	Sugar in Comp. - - - - -	15	894	5	$-\frac{1}{4}$
400	-	-	William Harman - - - - -	15	400	-	-
201	12	9	Voyage to Barbadoes - - - -	16	-	-	-
161	2	$3\frac{1}{2}$	Jaques Van Broek - - - - -	16	161	2	$3\frac{1}{2}$
33	15	-	Voyage from Cadiz - - - - -	16	33	15	-
33	15	-	Joram Conderil - - - - -	16	33	15	-
70	1	6	Oranges and Lemons - - - -	16	42	10	-
20	-	$3\frac{1}{4}$	Balance - - - - -	17	1174	11	4
143158	4	10			143158	4	10

second Ledger.

The CASH-BOOK.

		Cash	Dr.		l.	s.	d.
1795							
Mar.	1	1	To Stock brought from the last Month -	1	8099	4	2½
	2	1	To Sir Robert Johnson, received in Full - -	3	30	—	—
	6	2	To Ship James, received in Full of John Herbert for ⅙ - - - - -	6	125	—	—
	8	2	To Ship James, received of Capt. John Smith in Full for ⅙ - - - - -	6	125	—	—
	17	2	To William Baker, Esq. received in Part -	4	125	—	—
	20	2	To Canary, for 1 Pipe sold to William Dello -	1	30	—	—
	25	2	To sundry Accompts - - - - -	—	174	—	—
					8708	4	2½
1795							
Apr.	1	—	To Balance brought from the last Month -	—	6989	8	7¾
	10	3	To Ship James, received of William Evans, in Full for ⅙ - - - - -	6	125	—	—
	12	3	To Ship James, received of James Jackson, in Full for ⅙ - - - - -	6	125	—	—
	14	3	To Ship James, received of Thomas Jones, in Full for ⅙ - - - - -	6	125	—	—
	20	3	To John Hammond, Esq. received in Full -	5	100	—	—
	30	4	To William Warner, received in Full - -	4	34	7	—
					7498	15	7¾
1795							
May	1	—	To Balance brought from the last Month -	—	6481	9	7¼
	7	5	To Ship James, received of 7 Owners, their ⅙ of Disbursements for the said Ship - -	6	495	19	—
	17	5	To Canary, received of William Coles, in Full for 1 Pipe - - - - -	1	30	—	—
	20	5	To Ship James, received in Full for my Half Part of a French Prize - - - - -	6	10000	—	—
				5			
					17007	8	7¼

The CASH-BOOK.

1795		Per Contra	Cr.	l.	s.	d.
Mar. 4	1	By Ship <i>James</i> , paid in Part - - - -	6	75	—	—
9	2	By <i>James Allen</i> , paid in Full - - - -	6	1425	—	—
23	2	By <i>Thomas Preston</i> , Esq. paid Part - - -	5	89	7	$\frac{3}{4}$
26	2	By Ship <i>James</i> , paid <i>Thomas Young</i> , in Full for Joiner's Work - - - - -	6	20	17	—
27	2	By Ship <i>James</i> , paid <i>T. Pierce</i> , in Full for Rigging - - - - -	6	27	14	6
28	2	By Ship <i>James</i> paid <i>Dryden Smith</i> , in Full for Repairs - - - - -	6	40	8	—
30	3	By Ship <i>James</i> , paid <i>Nathaniel Westall</i> , in Full for Painting - - - - -	6	7	4	6
31	3	By House Expences, paid sundry Charges this Month - - - - -	7	33	4	6
	R	By Balance remaining in Hand, carried to the next Month - - - - -	—	6989	8	$7\frac{3}{4}$
				8708	4	$2\frac{1}{2}$
1795		Per Contra	Cr.	l.	s.	d.
April 3	3	By Ship <i>James</i> , paid the Block-maker in Full - - - - -	6	19	17	6
7	3	By Ship <i>James</i> , paid the Ship-Chandler in Full - - - - -	6	700	13	—
24	4	By Voyage to <i>Amsterdam</i> , consigned to <i>Jacob Van Hoove</i> - - - - -	8	140	7	10
25	4	By Voyage to <i>Amsterdam</i> , paid <i>J. Adams</i> , for insuring 100 Bags of Pepper - - - - -	8	7	—	$4\frac{1}{4}$
27	4	By Ship <i>James</i> , paid <i>John Jones</i> , in Full for Beef and Pork - - - - -	6	109	10	6
30	4	By House Expences, paid sundry Charges this Month - - - - -	7	39	16	10
	R	By Balance remaining in Hand, carried to the next Month - - - - -	—	6481	9	$7\frac{1}{4}$
				7498	15	$7\frac{3}{4}$
1795		Per Contra	Cr.	l.	s.	d.
May 1	4	By Ship <i>James</i> , paid <i>James Thatcher</i> , in Full for Bread, Flour, and Pease - - - - -	6	86	18	6
2	4	By Ship <i>James</i> , paid <i>John Prestwick</i> , in Full for Cordage, &c. - - - - -	6	46	17	—
3	4	By <i>William Angel</i> , for <i>Lamb's</i> Draft on me, payable to d ^o <i>Angel</i> - - - - -	8	99	8	—
6	4	By Ship <i>James</i> , paid <i>John Pepwell</i> , in full for Smith's Work - - - - -	6	73	11	6
10	5	By <i>Robert Uxley</i> , paid him in Full - - - - -	6	76	14	9
22	5	By Bank Annuity, at 94 <i>l.</i> per Cent. with Brokage - - - - -	9	9412	10	—
25	5	By <i>Thomas Preston</i> , Esq. paid <i>James Hart</i> , in full for repairing my Dwelling-House - - - - -	5	17	9	6
31	6	By House-Expences, paid sundry Charges this Month - - - - -	7	43	11	2
	R	By Balance remaining in Hand, carried to the next Month - - - - -	—	7150	8	$2\frac{1}{4}$
		T		17007	8	$7\frac{1}{4}$

		Cash	Dr.	l.	s.	d.
1795						
June	1	To Balance brought from the last Month -	-	7150	8	2
	5	To Goods for the Account of <i>A. Van Schooten</i> , for 1000 Reams of Paper, received in Full	9	300	-	-
	12	To Goods for the Account of <i>A. Van Schooten</i> , for 120 Pieces of Holland received in Part	9	100	-	-
	16	To <i>Samuel Fairman</i> , received in Full - -	4	28	-	-
	18	To <i>Sir Robert Johnson</i> , received in Part - -	3	360	-	-
	23	To <i>William Lowfield</i> , Esq. received in Full	4	128	13	-
	24	To <i>Sir Robert Johnson</i> , received in Full - -	3	150	-	-
	27	To <i>Lisbon Wine</i> , sold <i>J. Hicks</i> , received in Full	2	105	-	-
				8322	1	2
		Cash	Dr.			
1795						
July	1	To Balance brought from the last Month -	-	7678	7	4
	9	To Ship <i>James</i> , received in Full for my Half Part of a <i>French Prize</i> - - - - -	6	12500	-	8
	20	To Commissioners of the Customs, received in Full - - - - -	10	436	6	-
	24	To <i>John Adams</i> , received in Full - - -	8	129	3	3
	26	To <i>Sir Humphrey Parsons</i> , received in Part -	3	16	-	-
				20759	17	3
		Cash	Dr.			
1795						
Aug.	1	To Balance brought from the last Month -	-	9696	17	3
	3	To Thread in Comp. between <i>J. Severn</i> and Self, for 1000 ^{lb} sold for present Money -	11	900	-	-
	12	To sundry Accompts - - - - -	-	2520	9	2
	22	To Profit and Loss, received Half-a-Year's In- terest on 500 ^l . of <i>William Baker</i> - - -	7	12	10	-
	23	To sundry Accompts - - - - -	-	103	12	6
				13233	8	11
		Cash	Dr.			
1795						
Sept.	1	To Balance brought from the last Month -	-	11804	6	5
	7	To Ship <i>Hopewell</i> , received of <i>Abraham Sanders</i> in Full - - - - -	13	1600	-	-
	22	To <i>James Jackson</i> , received in Part - -	12	200	-	-
	23	To Thread in Comp. received of <i>William Evans</i> in Part - - - - -	11	200	-	-
				13804	6	5

1795		Per Contra	Cr.	l.	s.	d.
June 2	8	By Goods for the Accompt of <i>A. Van Schooten</i> , paid Freight, &c. - - - - -	9	196	17	6
28	7	By <i>A. Van Schooten's</i> Accompt Current for fundry Accompts - - - - -	9	406	7	6
30	7	By House-Expences, paid fundry Charges this Month - - - - -	7	40	8	10
	R	By Balance remaining in Hand, carried to the next Month - - - - -	-	7678	7	4 $\frac{1}{4}$
				8322	1	2 $\frac{1}{4}$
1795		Per Contra	Cr.			
July 4	3	By Voyage to <i>Copenhagen</i> , in Comp. between <i>S. Smith</i> and Self, each $\frac{1}{2}$ - - - - -	10	29	13	-
12	8	By Old S. S. Annuity, for 12000 <i>l.</i> transferred to me at 91 $\frac{1}{2}$ per Cent. and Brokage -	10	10993	14	6
23	9	By Thread in Comp. between <i>James Severn</i> and Self each $\frac{1}{2}$ for Charges - - - - -	11	17	14	6
31	6	By House Expences, paid fundry Charges this Month - - - - -	7	21	18	-
	R	By Balance remaining in Hand, carried to the next Month - - - - -	-	9696	17	3 $\frac{1}{4}$
				20759	17	3 $\frac{1}{4}$
1795		Per Contra	Cr.			
Aug. 6	8	By Ship <i>James</i> , paid fundry Charges in refitting her	6	207	5	-
28	11	By Ship <i>Hopewell</i> , paid <i>Andrew Collins</i> in Full	13	1200	-	-
31	11	By House Expences, paid fundry Charges this Month - - - - -	7	21	17	6
	R	By Balance remaining in Hand, carried to the next Month - - - - -	-	11804	6	5 $\frac{1}{4}$
				13233	18	11 $\frac{1}{4}$
1795		Per Contra	Cr.			
Sept. 5	12	By Sir <i>Humphrey Parsons</i> , paid him in Full -	3	172	-	-
11	12	By <i>Yorkshire</i> Cloth, paid Charges in bringing 150 Pieces Home - - - - -	15	27	4	6
11	12	By <i>Yorkshire</i> Cloth, for the Accompt of <i>Nathaniel Keeble</i> , for Charges - - - - -	15	11	4	8
15	13	By Sugar in Comp. paid Custom and other Charges in bringing it Home - - -	15	66	16	6 $\frac{1}{4}$
20	13	By <i>Thomas Preston</i> , Esq. paid him in Full -	5	2185	16	-
30	14	By House Expences, paid fundry Charges this Month - - - - -	7	22	12	6
	R	By Balance remaining in Hand, carried to the next Month - - - - -	-	11318	12	3
				13804	6	5 $\frac{1}{4}$
				T 2		

1795	Cash	Dr.	l.	s.	d.
Oct. 1	— To Balance brought from the last Month —	—	113	18	12 3
14	To <i>Timothy Hart</i> and Comp. received in Part	12	300	—	—
3 14	To <i>Yorkshire</i> Cloth, received in full for 50 Pieces	15	425	—	—
6 14	To <i>William Warner</i> , received my Legacy in Full	4	1000	—	—
10 14	To Old S. S. Annuity, received Half a Year's Dividend on 12000 <i>l.</i> due <i>Michaelmas</i> last —	10	180	—	—
14 14	To Bank Annuity, received Half a Year's Dividend on 10000 <i>l.</i> due <i>Midsummer</i> last —	9	150	—	—
18 14	To <i>William Harman</i> , received in Full — —	15	400	—	—
22 14	To <i>Thomas Jones</i> , received in Part — —	13	300	—	—
26 15	To <i>Martin Unwin</i> , received in Part — —	5	100	—	—
			141	73	12 3

1795	Cash	Dr.	l.	s.	d.
Nov. 1	— To Balance brought from the last Month —	—	138	27	1 1
4 15	To <i>Samuel Fairman</i> , received in Full — —	4	100	—	—
10 16	To sundry Accompts — — — — —	—	38	8	—
18 16	To <i>Serge</i> — — — — —	3	16	6	8
27 16	To <i>Martin Unwin</i> , received in Part — —	5	100	—	—
28 16	To <i>Jaques Van Broek</i> , received in Full — —	16	161	2	3½
			142	42	18 ½

1795	Cash	Dr.	l.	s.	d.
Dec. 1	— To Balance brought from the last Month —	—	127	15	4 6½
16	To <i>Timothy Hart</i> and Comp. received in Part	12	300	—	—
6 16	To <i>John Hammond</i> , Esq. received in Full —	5	30	—	—
9 17	To sundry Accompts — — — — —	—	507	8	4
13 17	To <i>Thomas Preston</i> , Esq. received for the Repairs of my Dwelling-House — — —	5	17	9	6
20 18	To <i>Martin Unwin</i> , received in Part — —	5	100	—	—
24 18	To <i>Isaac Reynolds</i> , received in Full — — —	5	42	—	—
27 19	To <i>James Allen</i> , received in Full — — —	6	8	—	—
28 19	To Tread in Comp. between <i>a James Severn</i> and Self — — — — —	11	900	—	—
			146	20	2 4½

The End of the

		Per Contra	Cr.		l.	s.	d.
1795							
Oct. 6	14	By William Warner, paid him in Full	- -	4	300	-	-
28	5	By Voyage to Barbadoes	- - - -	16	19	17	6
31	15	By House Expences, paid fundry Charges this Month	- - - - -	7	26	13	8
		By Balance remaining in Hand, carried to the next Month	- - - - -	-	13827	1	1
					14173	12	3
		Per Contra	Cr.				
1795							
Nov. 1	15	By William Lowfield, Esq. paid him in Full	-	4	400	-	-
7	15	By Thomas Johnson, paid in Part	- -	5	100	-	-
20	16	By Sir Robert Johnson, paid him in Full	-	3	1000	-	-
30	16	By House Expences, paid fundry Charges this Month	- - - - -	7	27	13	6
		R By Balance remaining in Hand, carried to the next Month	- - - - -	-	12715	4	6½
					14242	18	½
		Per Contra	Cr.				
1795							
Dec. 10	17	By Thomas Johnson, paid my Insurance on a Freight lost	- - - - -	5	276	-	-
17	18	By Timothy Hart and Comp. paid them	-	12	1120	2	-
18	18	By Oranges and Lemons, paid Freight, Custom, &c.	- - - - -	16	36	6	6
30	19	By William Baker, Esq. paid him in Full	-	4	463	17	4
31	19	By House Expences, paid fundry Charges this Month	- - - - -	7	22	8	4
		R By Balance remaining in Hand, carried to the next Month	- - - - -	-	12701	8	2½
					14620	4	4½

second Cash Book.

(1)
THE
BOOK of HOUSE-EXPENCES.

		House Expences Dr. to Cash			l.	s.	d.	l.	s.	d.
1795										
Mar.	1	For a Scrubbing-Brush - - - -	0	1	0					
	2	mending a Pair of Bellows -	0	0	6					
	3	a new Tea-kettle - - - -	0	7	6					
	4	mending the Crane, and 3 Hooks	0	5	0					
		Fish - - - - -	0	2	6					
	6	3 Washing Tubs - - - -	0	9	0					
	7	tinning a large Pot and 4 Sauce-pans	0	4	8					
								1	10	2
	9	a Goose and 2 Ducks - - - -	0	6	0					
	10	a Turkey - - - - -	0	6	0					
	11	the Baker's Bill - - - -	0	19	8					
		the Butcher's Bill - - - -	6	1	6					
	13	3 lb of Sausages - - - -	0	1	6					
	14	a Peck of Oyfters - - - -	0	3	0					
	16	a Peck of Onions - - - -	0	0	6					
								7	18	2
	17	a new Fire-shovel and Tongs -	0	8	6					
		a large Stew-pan - - - -	0	8	6					
	19	the Apothecary's Bill - - -	3	10	0					
	20	a Load of Hay - - - -	1	10	0					
	21	a Load of Straw - - - -	1	0	0					
		the Farrier's shoeing Whitefoot	0	2	6					
		curing the Coachman's broken Shin	1	1	0					
		mending the Clock - - - -	0	10	6					
								8	11	9
	23	a new Jack-line - - - -	0	2	0					
	24	The Cook's Bill - - - -	0	17	6					
		a Turbot - - - - -	0	10	6					
	26	a Dozen large Eels - - - -	0	7	6					
	27	a Dozen of Lemons - - - -	0	1	6					
	28	a Firkin of Butter - - - -	1	8	0					
	29	a Cheshire Cheese, wt. 50 lb at 4d.								
		per lb - - - - -	0	16	8					
		the Baker's Bill - - - -	1	1	6					
	31	a Quarter's Rent - - - -	10	0	0					
								15	5	2
								33	4	6
<i>Note, A Continuation of the House Expences is needless; since enough has been said already to inform the Judgment of the Learner concerning the Nature of such a Book: the rest may be easily supposed.</i>										
<i>The End of the second Book of House Expences.</i>										

A
S Y N O P S I S,
OR
C O M P E N D I U M
OF
MERCHANTS' ACCOMPTS:

CONTAINING
PARTICULAR RULES
FOR THE TRUE STATING OF
DEBTOR and CREDITOR,
IN ALL THE
CASES that can happen in the whole Course of a
Merchant's Dealing.

The Accompts of Merchants are of three Sorts, viz.

- I. PROPER; wherein the Merchant Trades by and for himself; which is either *Domestic, i. e.* Inland and at Home; or *Foreign, i. e.* Abroad.
- II. FACTORAGE; wherein the Merchant acts as a *Factor* in Commission for one that employs him; and this also is either *Domestic* or *Foreign*.
- III. IN COMPANY; wherein two or more Merchants join together in Trade; and have each a Share of the Gain, or bear a Share of the Loss, in Proportion to his Share in the Stock, as is taught in the Rules of *Fellowship*.

I. OF PROPER ACCOMPTS.

I. DOMESTIC.

In receiving and paying Money.

CASE 1. When an Inventory is taken of the Ready Money, Goods, Voyages, and Debts belonging or owing to me ;

Rule, Dr. those several Parcels and Parties, Cr. Stock or Principal.

CASE 2. When an Inventory is taken of the Debts owing by me ;

Rule, Dr. Stock or Principal, Cr. the several Parties to whom the same are due.

CASE 3. When Money is received of one Man for the Use of another, or for his own Use ;

Rule, Dr. Cash, Cr. the Person for whose Use it is received. The same when Money is received for Goods formerly sold.

CASE 4. When Money is paid to one Man for the Use of another, or for his own Use ;

Rule, Dr. the Person for whose Use it is paid, Cr. Cash. The same where Money is paid for Goods formerly bought.

CASE 5. When Money is lent ;

Rule, Dr. the Borrower for the Principal, Cr. Cash.

CASE 6. When Money is borrowed ;

Rule, Dr. Cash, Cr. the Lender for the Principal.

CASE 7. When Interest is received for Money lent ;

Rule, Dr. Cash, Cr. Profit and Loss. The same for Prompt Payment received.

CASE 8. When Interest is become due to me, and booked before received ;

Rule, Dr. the Person who owes, Cr. Profit and Loss.

CASE 9. When Interest is paid for Money taken up ;

Rule, Dr. Profit and Loss, Cr. Cash. The same for Prompt Payment paid,

CASE 10. When Interest is become due from me to another, and booked before paid ;

Rule, Dr. Profit and Loss, Cr. the Person to whom it is due.

CASE 11. When Charges are paid on Goods in my own Possession ;

Rule, Dr. those Goods, Cr. Cash.

CASE 12. When Charges are paid on petty Disbursements in Trade ;

Rule, Dr. Charges of Merchandize, Cr. Cash.

CASE 13. When Charges are paid on House-Keeping, and all Expences thereunto belonging ;

Rule, Dr. Profit and Loss or House-Expences, Cr. Cash.

CASE 14. When India Stock, Bank Stock, South Sea Stock, or Annuity is bought ;

Rule, Dr. such Stock or Annuity, Cr. Cash. The same if there be a Call of 5*l.* &c. *per Cent.* upon my Share in any Capital Stock.

CASE 15. When Interest is become due to me on such Stock or Annuity, and booked before received ;

Rule, Dr. that Stock or Annuity, Cr. Profit and Loss.

CASE 16. When India Stock, Bank Stock, South Sea Stock, or Annuity is sold ;

Rule, Dr. Cash, Cr. such Stock or Annuity.

CASE 17. When my Debtor compounds with me, and I receive Part of the Debt for the Whole ;

Rule, Dr. Cash for what I receive, Dr. Profit and Loss for what I lose, Cr. the Person by Sundry Accompts, who compounds for the whole Debt.

Case 18. When I compound with my Creditor, and pay him Part of the Debt for the Whole;

Rule, Dr. the Person who receives, to sundry Accompts for the Whole, Cr. Cash for what I pay, Cr. Profit and Loss for what is abated.

Case 19. When a Legacy is bequeathed to me;

Rule, Dr. the Executor, Cr. Profit and Loss.

Case 20. When a Legacy is received;

Rule, Dr. Cash, Cr. the Executor. If received before entered, Dr. Cash, Cr. Profit and Loss.

Case 21. When I receive a Legacy for the Use of another, myself being the Executor;

Rule, Dr. Cash, Cr. the Legatee.

Case 22. When I pay a Legacy for the Use of another, myself being the Executor;

Rule, Dr. the Legatee, Cr. Cash.

Case 23. When I receive Money by Assignment;

Rule, Dr. Cash, Cr. the Assignor.

Case 24. When I give an Assignment or Order on my Debtor to my Creditor;

Rule, Dr. the Person to whom the Assignment is given, Cr. the Person upon whom the same Assignment is charged.

Case 25. When I pay Money to another, by the Assignment or Order of my Creditor;

Rule, Dr. the Person who makes the Assignment, Cr. Cash.

Case 26. When I receive a Promissory Note in Payment, and Book it;

Rule, Dr. the Drawer or Endorser of that Note, Cr. the Person of whom you receive it in Payment.

Case 27. When I deliver the said Note in Payment afterward;

Rule, Dr. the Person who receives it, Cr. the said Drawer or Endorser.

Case 28. When I pay Charges on House-keeping, and all Expences thereunto belonging;

Rule, Dr. Profit and Loss, Cr. Cash.

In buying and selling Goods.

Case 29. When I buy Goods for present Money;

Rule, Dr. the Goods bought, Cr. Cash. The same with Lottery Tickets, which may be esteemed as Goods.

Case 30. When I buy Goods for Time, *i. e.* on Trust;

Rule, Dr. the Goods, Cr. the Seller. The same when several Payments are to be made by me, only mentioning in the Journal the several Times of Payment. The same also when Goods are taken in lieu of a Debt, either in Part or in the Whole.

Case 31. When I require an Abatement on Goods bought on Time, after they are booked, on the Account of Defect;

Rule, Dr. the Seller for the Abatement, Cr. the Goods bought. If the Account of Goods be closed, Dr. the Seller, Cr. Profit and Loss.

Case 32. When I buy Goods for Part ready Money, and Part Trust;

Rule, Dr. the Goods, Cr. the Seller for the Whole. Then Dr. the Seller for what I pay, Cr. Cash for the same Sum. Or, Dr. the Goods to sundry Accompts, Cr. Cash for what I pay, and Cr. the Seller for what remains unpaid.

Case 33. When I buy Goods for Part ready Money, Part Trust, and Part by Assignment;

Rule, Dr. the Goods to sundry Accompts, Cr. Cash for what I pay, Cr. the Person whose Bill I have assigned, and Cr. the selling Man for the rest.

Case 34. When I sell Goods for present Money;

Rule, Dr. Cash, Cr. the Goods. The same with Lottery Tickets, which may be esteemed as Goods.

Case 35. When I sell Goods for Time, *i. e.* on Trust;

Rule, Dr. the Buyer, Cr. the Goods. The same when several Payments are to be made to me, only mentioning in the Journal the several Times of Payment. The same also when Goods are sold in lieu of a Debt, either in Part, or in the Whole.

Case 36. When I make an Abatement on Goods sold on Time, after they are booked, on the Account of Defect;

Rule, Dr. the Goods for the Abatement, Cr. the Buyer. If the Account of Goods be closed, Dr. Profit and Loss, Cr. the Buyer.

Case 37. When I sell Goods for Part ready Money, and Part Trust;

Rule, Dr. the Buyer for the Whole, Cr. the Goods: Then Dr. Cash for what I receive, Cr. the Buyer for the same Sum. Or, Dr. Cash for the Money received, Dr. the Buyer, for what remains unpaid, Cr. the Goods by sundry Accompts for the Whole.

Case 38. When I sell Goods for Part ready Money, Part Trust, and Part by Assignment;

Rule, Dr. Cash for what is received, Dr. the Person on whom I have taken the Assignment, Dr. the Buyer for the rest, Cr. the Goods by sundry Accompts for the Whole.

Case 39. When I buy several Sorts of Goods for ready Money;

Rule, Dr. each of them for its respective Value, Cr. Cash by sundry Accompts for the Whole.

Case 40. When I buy several Sorts of Goods upon Trust;

Rule, Dr. each of them for its respective Value, Cr. the Seller by Sundry Accompts for the Whole.

Case 41. When I sell several Sorts of Goods for ready Money;

Rule, Dr. Cash to Sundry Accompts for the whole Value, Cr. each Sort for its respective Sum.

Case 42. When I sell several Sorts of Goods on Trust;

Rule, Dr. the Buyer to Sundry Accompts for the whole Value, Cr. each Sort for its respective Sum.

Case 43. When I want Rebate to be made on the present Payment of Money, for Goods bought upon Time;

Rule, Dr. the Seller to Sundry Accompts for the whole Sum, Cr. Cash for the Sum paid, Cr. Profit and Loss for the Rebate.

Note This is supposed to happen a Day or two after the Goods are bought and booked.

Case 44. When I make Rebate for the present receiving of Money for Goods sold upon Time;

Rule, Dr. Cash for the Sum received, Dr. Profit and Loss for the Sum rebated, Cr. the Buyer by Sundry Accompts for the whole Sum.

Note, This is supposed to happen a Day or two after the Goods are sold and booked.

Case 45. When I buy Goods of a Debtor, for a Debt due to me, their Value amounting to more than the Debt, and the Overplus is paid back in Money presently;

Rule, Dr. the Goods to Sundry Accompts for the whole Sum, Cr. the Seller for so much as his Debt was, Cr. Cash for the Overplus.

Note, If several Sorts of Goods had been bought, and the Overplus returned by me, then First, Dr. each Sort for its respective Value, Cr. the Seller by Sundry Accompts for their whole Value: Secondly, Dr. the Seller for the Overplus paid Back, Cr. Cash for the same Sum.

Case 46. When I sell Goods to a Creditor, for a Debt due to him, their Value amounting to more than the Debt, and the Overplus returned to me in Money presently ;

Rule, Dr. the Buyer for so much as is owing to him, Dr. Cash for the Overplus received, Cr. the Goods sold by sundry Accompts for the whole Sum.

Note, If several Sorts of Goods had been sold, and the Overplus returned to me, then First, Dr. the Buyer to Sundry Accompts for their whole Value, Cr. each Sort for its respective Value. Secondly, Dr. Cash for so much as is received, and Cr. the Buyer for the same Sum.

Barter.

Case 47. When I give one Sort of Goods for another Sort of equal Value ;

Rule, Dr. the Goods received, Cr. the Goods delivered.

Case 48. When I give one Sort of Goods for another Sort of greater or less Value ;

Rule, First, Dr. the Person who receives my Goods, Cr. those Goods : Secondly, Dr. the Goods received by me, Cr. the Person who delivers them.

Case 49. When I give one Sort of Goods for several other Sorts of equal Value.

Rule, Dr. each particular Sort of Goods received for its respective Value, Cr. the Goods delivered by Sundry Accompts for the whole Value.

Case 50. When I give one Sort of Goods for several other Sorts of greater or less Value.

Rule, First, Dr. each particular Sort of Goods received for its respective Value as above, Cr. the Seller by Sundry Accompts for the Whole : Secondly, Dr. the same Person as Buyer, and Cr. the Goods which he has bought.

Case 51. When I give several Sorts of Goods for one Sort of equal Value ;

Rule, Dr. the Goods received to Sundry Accompts for their Value, Cr. each particular Sort of Goods delivered for its respective Value.

Case 52. When I give several Sorts of Goods for one Sort of greater or less Value ;

Rule, First, Dr. the Person to Sundry Accompts, to whom the Goods are delivered for their whole Value, Cr. those Goods severally for their respective Sums : Secondly, Dr. the Goods received, Cr. the Seller.

Case 53. When I give several Sorts of Goods for several other Sorts, either of equal, greater, or less Value ;

Rule, First, Dr. each particular Sort of Goods received for its respective Value, Cr. the Seller of them by Sundry Accompts for the whole Value : Secondly, Dr. the same Person, as Buyer of the Goods delivered to him, to Sundry Accompts for the whole Value of them, Cr. each particular Sort for its respective Value.

Case 54. When I sell Goods of one Sort for Part Goods of another Sort, and Part ready Money ;

Rule, Dr. the Goods bought for their Value, Dr. Cash for the Sum received, Cr. the Goods sold by Sundry Accompts for their Value.

Case 55. When I sell Goods of one Sort for Part Goods of another Sort, Part ready Money, and Part Time ;

Rule, Dr. the Goods bought for their Value, Dr. Cash for the Sum received, Dr. the selling Man for the rest, Cr. the Goods sold by Sundry Accompts for their Value.

Case 56. When I sell Goods of one Sort for Part Goods of another Sort, Part ready Money, Part Time, and Part by Assignment ;

Rule, Dr. the Goods bought for their Value, Dr. Cash for the Sum received, Dr. the selling Man for what he owes, and Dr. the Person drawn on for his Sum, Cr. the Goods sold by Sundry Accompts for their Value.

Case 57. When I buy Goods of one Sort, for Part Goods of another Sort, and Part ready Money ;

Rule, Dr. the Goods bought to Sundry Accompts, Cr. the Goods sold for their Value, Cr. Cash for the Money Paid.

Case 58. When I buy Goods of one Sort, for Part Goods of another Sort, Part ready Money, and Part Time ;

Rule, Dr. the Goods bought to Sundry Accompts, Cr. the Goods sold for their Value, Cr. Cash for the Money Paid, and Cr. the selling Man for the Rest.

Case 59. When I buy Goods of one Sort, for Part Goods of another Sort, Part ready-Money, Part Time, and Part by Assignment.

Rule. Dr. the Goods bought to Sundry Accompts, Cr. the Goods sold for their Value, Cr. Cash for the Money paid, Cr. the selling Man for what is due to him, and Cr. the Person drawn on for this Sum.

Shipping.

Case 60. When I buy a Ship for ready Money ;

Rule, Dr. the Ship, Cr. Cash.

Note, The same for a Ship fitted out in which I have a Share.

Case 61. When I buy a Ship for Part ready Money, and Part Time ;

Rule, Dr. the Ship to Sundry Accompts, Cr. Cash for the Money paid, Cr. the selling Man for the Rest.

Note This is the same as *Case 32* foregoing, which see.

Case 62. When I sell a Ship for ready Money ;

Rule, Dr. Cash, Cr. the Ship.

Case 63. When I sell a Ship for Part ready Money, and Part Time ;

Rule, Dr. Cash for the Money received, Dr. the buying Man for what remains due, Cr. the Ship by Sundry Accompts for the Whole.

Note, This is the same with *Case 37*, foregoing, which see.

Freight.

Case 64. When I receive Freight ;

Rule, Dr. Cash, Cr. the Ship.

Case 65. When I pay Freight ;

Rule, Note, This comes under the Head of *Charges of Merchandize*, as hereafter, or more properly, that particular Voyage where the Goods are consigned.

Legacy.

Case 66. When I receive a Legacy in Houses, Lands, or Goods ;

Rule, Dr. those Houses, Lands, or Goods, Cr. Profit and Loss.

Obligation.

Case 67. When I buy an Obligation of another for ready Money ;

Rule, Dr. the Person to pay to Sundry Accompts, Cr. Cash for the Sum paid, Cr. Profit and Loss for the Sum abated.

Case 68. When I sell an Obligation for ready Money, but for Loss ;

Rule, Dr. Cash for the Sum received, Dr. Profit and Loss for the Sum lost Cr. the Person to pay, by Sundry Accompts, for the whole Sum.

2. FOREIGN.

Goods.

CASE 1. When Goods are sent to Sea for my own Account, which were formerly entered in my Books ;

Rule, Dr. Voyage to ——— consigned to ——— Cr. the Goods.

Case

Case 2. When Goods are sent to Sea for my own Account, which were bought for present Money, with all Charges paid thereon ;

Rule, Dr. Voyage to ———— consigned to ———— Cr. Cash.

Case 3. When Goods are sent to Sea for my own Account, which were bought on Trust ;

Rule, Dr. Voyage to ———— consigned to ———— Cr. the selling Man.

Case 4. When Goods are sent to Sea for my Factor's Account, which were formerly entered in my Books ;

Rule, Dr. Factor's Account Current, Cr. the Goods.

Case 5. When Goods are sent to Sea for my Factor's Account, which were bought for present Money, with all Charges paid thereon ;

Rule, Dr. the Factor's Account Current, Cr. Cash.

Case 6. When Goods are sent to Sea for my Factor's Account, which were bought on Trust.

Rule, Dr. Factor's Account Current, Cr. the selling Man.

Premium of Insurance.

Case 7. When my Goods are insured by another Person, and I pay the Premium presently ;

Rule, Dr. Voyage to ———— consigned to ———— Cr. Cash.

Case 8. When my Goods are insured by another Person, and I do not pay the Premium presently ;

Rule, Dr. Voyage to ———— consigned to ———— Cr. the Insurer.

Case 9. When I pay the Premium, upon Advice that my Goods are safely arrived ;

Rule, Dr. the Insurer, Cr. Cash.

Case 10. When the Goods of another Person are insured by me, and I receive the Premium presently ;

Rule, Dr. Cash, Cr. the Insurer.

Case 11. When the Goods of another Person are insured by me, and I do not receive the Premium presently ;

Rule, Dr. the Person whose Goods I have insured, Cr. Insurance.

Case 12. When I receive the Premium afterward ;

Rule, Dr. Cash, Cr. the paying Man.

Money.

Case 13. When I receive a Premium with *Advance* for the Insurance of Goods formerly sent to Sea, *i. e.* if I receive the Premium in Dollars, and sell them for more, and receive the Sterling immediately ;

Rule, Dr. Cash to Sundry Accounts, Cr. the Man who paid the Dollars for what he paid them at, Cr. Profit and Loss for the Gain in the Payment.

Case 14. When I sell them for Gain, and receive the Sterling sometime afterwards ;

Rule, Dr. Cash for the Gain only, Cr. Profit and Loss for the same Sum.

Note, The other Part of this Cash was entered in my Books before.

Case 15. When I sell the aforesaid Dollars for more to my Creditor ;

Rule, Dr. the receiving Man to Sundry Accounts, Cr. Cash for the Value of the Dollars, at they were at first received, Cr. Profit and Loss for my Gain in the Payment.

Note, If my Creditor had received the said Dollars immediately, the Remitter must be made Cr. instead of Cash.

Case 16. When I receive a Premium with *Loss*, for the Insurance of Goods formerly sent to Sea, *i. e.* if I receive the Premium in Dollars, and sell them for less, and receive the Sterling immediately;

Rule, Dr. Cash for what I sold them at, Dr. Profit and Loss for the Loss, Cr. the paying Man by Sundry Accompts for what I at first received them at.

Note, If Fraud be admitted in this Case, *i. e.* I be imposed on by him that paid them to me, it will hold good.

Case 17. When I sell them for Loss, and receive the Sterling sometime afterward;

Rule, Dr. Profit and Loss for the loss only, Cr. Cash for the same Sum.

Note, The Value of the Dollars which I received them at was entered into my Books before.

Case 18. When I sell the aforesaid Dollars for Loss to my Creditor;

Rule, Dr. the receiving Man for what I sold them at, Dr. Profit and Loss for my Loss on the Sale, Cr. Cash by Sundry Accompts for their first Value.

Note, If my Creditor has received the said Dollars immediately, the Remitter must be made Cr. instead of Cash.

The whole Cost of Insurance.

Case 19. When Goods of my own, that were insured, are cast away at Sea;

Rule, Dr. the Insurer, Cr. Voyage to —

Case 20. When Goods of my own, that were not insured, are cast away at Sea;

Rule, Dr. Profit and Loss, Cr. Voyage to —

Case 21. When the Insurance is paid to me before I enter the Circumstance in my Books;

Rule, Dr. Cash, Cr. Voyage to —

Case 22. When the Insurance is paid to me after I have entered it;

Rule, Dr. Cash, Cr. the Insurer.

Case 23. When I hear of another Man's Goods insured by me, being cast away, and paid the Adventurer immediately.

Rule, Dr. the Insurer, Cr. Cash.

Case 24. When I hear of another Man's Goods, insured by me, being cast away, and I do not pay the Adventurer immediately.

Rule, Dr. Insurance, Cr. the Adventurer.

Goods wherein my Factor is concerned for me.

Case 25. When my Factor buys Goods for my Account, or I send Goods to him to be disposed of for me;

Rule, Dr. such Goods in the Hands of such Factor, or else Voyage to — for Prime Cost and Charges, Cr. such Factor or Voyage.

Case 26. When these Goods are sold;

Rule, Dr. the Factor's Account Current, Cr. Voyage to — or else Cr. Goods in the Hands of such Factor.

Note, An Account Current is that by which an Agent balances or makes even with his Employer.

Case 27. When Abatements are made on the abovesaid Goods, through Defects afterwards found;

Rule, Dr. Profit and Loss, Cr. Factor's Account Current.

Note, The same for Bad Debts, Charges of Remittances, &c.

Case 28. When Goods of mine, in the Hands of one Factor, are sent to another Factor;

Rule, Dr. Voyage to — [the Place of the latter or receiving Factor] Cr. the former or sending Factor.

Case 29. When I receive Goods in return from my Factor;

Rule, Dr. Those Goods, Cr. the Factor's Account Current for prime Cost and Charges, as *per Invoice*, by a double Margin for the Foreign Money, and the Sterling.

Case 30. When I pay Charges on the above Goods ;

Rule, Dr. those Goods, Cr. Cash.

Money between me and my Factor.

Case 31. When I draw Bills of Exchange upon my Factor, and receive the Contents presently ;

Rule, Dr. Cash, Cr. the Factor's Accompt Current.

Case 32. When I draw Bills of Exchange upon my Factor, and get them accepted, but not received ;

Rule, Dr. the Acceptor, Cr. the Factor's Accompt Current.

Case 33. When the Contents of such accepted Bills are received by me some time afterward ;

Rule, Dr. the Cash, Cr. the paying Man or Acceptor.

Case 34. When my Factor draws Bills of Exchange upon me for Goods bought by him abroad, and I pay the Contents presently ;

Rule, Dr. the Drawer, Cr. Cash.

Case 35. When I accept the Bills as above, but do not pay them presently ;

Rule, Dr. the Drawer, Cr. the Person to whom payable.

Case 36. When I pay those accepted Bills afterwards ;

Rule, Dr. the Person to whom payable, Cr. Cash.

Case 37. When I remit Money to my Factor, for Goods by him sent to me ;

Rule, Dr. such Factor, Cr. Cash.

Case 38. When Bills of Exchange are drawn by one of my Factors on another ;

Rule, Dr. the Factor drawing, Cr. the Factor drawn on, charging and discharging in such Coin as the Bills were received and paid in.

Case 39. When Bills of Exchange are drawn by one of my Factors on another, and the Money remitted to me, which I receive immediately ;

Rule, Dr. Cash, Cr. the Factor drawing.

Case 40. When Bills of Exchange are drawn by one of my Factors on another, and I receive the Contents at Usance ;

Rule, Dr. the accepting Man, Cr. the Factor drawing.

Case 41. When I have Money in my hands to negotiate with, and deliver it for Bills of Exchange ;

Rule, Dr. Accompt of Exchanges, Cr. Cash.

Case 42. When I dispose of those Bills for Money ;

Rule, Dr. Cash, Cr. Accompt of Exchanges.

Case 43. When I pay Bills of Exchange in honour of the Drawer or Indorser ;

Rule, Dr. such Drawer or Indorser to Sundry Accompts, Cr. Cash for the Principal and Charges, Cr. Profit and Loss for the Commission.

II. OF FACTORAGE ACCOMPTS.

I. DOMESTIC.

CASE 1. When I pay Charges on Goods received on Commission ;

Rule, Dr. Goods for the Accompt of ——— Cr. Cash.

Case 2. When I sell Goods in Commission for ready Money ;

Rule, Dr. Cash, Cr. Goods for the Accompt of ———

Case 3. When I sell Goods in Commission for Trust ;

Rule, Dr. the Buyer, Cr. Goods for the Accompt of ———

Case 4. When I sell Goods in Commission for Part ready Money, and Part Trust ;

Rule;

Rule, Dr. the Buyer for what he owes, Dr. Cash for what is received, Cr. Goods for the Account of — by Sundry Accounts.

Case 5. When I barter Goods in Commission for other Goods ;

Rule, Dr. the Goods bought, Cr. Goods for the Account of —

Case 6. When I send Goods of my own to my Employer, with the Charges paid on shipping them ;

Rule, Dr. Goods for the Account of — to Sundry Accounts, or Dr. my Employer's Account Current to Sundry Accounts, Cr. the Goods sent out, Cr. Cash for the Charges.

Case 7. When I buy Goods for ready Money, and send them directly to my Employer, with the Charges paid on them ;

Rule, Dr. Goods for the Account of — Dr. my Employer's Account Current, Cr. Cash for the Principal and Charges.

Case 8. When I buy Goods upon Trust, and send them directly to my Employer, with the Charges paid on them ;

Rule, Dr. Goods for the Account of — to Sundry Accounts, or Dr. my Employer's Account Current to Sundry Accounts, Cr. the Seller for their Value, Cr. Cash for the Charges.

Case 9. When Bills are drawn on me by my Employer, for Goods sold, and are payable at Usance ;

Rule, Dr. Employer's Account Current, or Goods for the Account of — Cr. the Person presenting the Bill.

Case 10. When I pay the said Bill presently ;

Rule, Dr. the Employer's Account Current, or Goods for the Account of — Cr. Cash.

Note 1. The same is to be observed when Money is remitted by me to my Employer, before he draws on me.

2. When Bills of Exchange are Booked upon Acceptance (as sometimes it may be necessary) draw two Accounts, one of *Bills payable*, and the other of *Bills receivable*, in the Ledger ; the former must be made Dr. to my Factor's Account Current, and the latter must be made Cr. by it.

Case 11. When Goods in Commission are all sold, how must the Account be closed ?

Rule, Dr. those Goods to Sundry Accounts, Cr. Cash, or Charges of Merchandize for the further Charges on them, as Porterage, Cartage, &c. Cr. Profit and Loss for the Commission and Warehouse-room.

2. FOREIGN.

CASE 1. Goods in my Possession sent to my Factor, by Order of my Employer ;

Rule, Dr. Voyage to — consigned to — for the Account of — (my Employer) to Sundry Accounts, Cr. Goods for the Account of — (my Employer) Cr. Cash for the Charges.

Case 2. When those Goods are insured, and I pay the Premium presently ;

Rule, Dr. Voyage to — consigned to — for the Account of — (my Employer) Cr. Cash.

Case 3. When I do not pay the Premium till afterwards ;

Rule, Dr. Voyage to — (as above) Cr. the Insurer.

Case 4. When I receive Advice from my Factor, that the Goods sent to him for my Employer are sold ;

Rule, Dr. such Factor for my Employer's Account, Cr. Voyage to — for the Account of — (my Employer.)

Case

Case 5. When my Factor informs me that he hath made an Abatement for Defects, &c. found afterwards;

Rule, Dr. Voyage to — for the Accompt of — (my Employer) Cr. such Factor for the Accompt of — (my Employer.)

Case 6. When Goods are returned to me from my Factor, for Goods sold by him for my Employer;

Rule, Dr. the Goods received for the Accompt of my Employer, Cr. that Factor, for the Accompt of my Employer.

Case 7. When I pay Charges thereon;

Rule, Dr. Goods received for the Accompt of my Employer, Cr. Cash.

Case 8. When Goods returned from my Factor are consigned directly from him to my Employer;

Rule, Dr. such Employer's Accompt Current, Cr. Factor for my Employer's Accompt.

Case 9. When Commission is due to me from my Employer, for Goods sold by my Factor;

Rule, Dr. Voyage to — for Accompt of — (my Employer) Cr. Profit and Loss.

Case 10. When I make Abatements afterwards, and for bad Debts;

Rule, Dr. Factor's Accompt Current, Cr. the Person to whom the Abatement is made, or whose Debt is lost.

Case 11. When I pay Charges on Remittances, and Postage of Letters;

Rule, Dr. Factor's Accompt Current, Cr. Cash, or Charges of Merchandize.

Note, When Goods in Commission are all sold, the Produce clear of all Charges is called the *Net Proceed*, for which Dr. Goods for the Accompt of — Cr. Factor's Accompt Current.

III. COMPANY ACCOMPTS.

1. Myself keeping the Accompt, and having the Disposal of the Goods.

CASE 1. When Goods in Company are bought by me for ready Money;

Rule, Dr. those Goods for the Cost, and Charges (if there be any) Cr. Cash: Then Dr. Partner's Accompt Current, Cr. his Accompt in Company for his Share due to me.

Case 2. When Goods in Company are bought by me on Trust;

Rule, Dr. those Goods for the Cost, and Charges (if there be any) Cr. the selling Man: Then Dr. Partner's Accompt Current, Cr. his Accompt in Company for his Share due to me.

Case 3. When Goods in Company are sold by me for ready Money;

Rule, Dr. Cash, Cr. Goods in Company: Then Dr. Partner's Accompt in Company, Cr. his Accompt Current for his Share due from me to him.

Case 4. When Goods in Company are sold by me on Trust;

Rule, Dr. the Buyer, Cr. Goods in Company: then Dr. Partner's Accompt in Company, &c. for his share due to him as above at Case 3.

Case 5. When Goods in Company are sold to Myself;

Rule, Dr. those Goods for proper Accompt, Cr. Goods in Company: Then Dr. Partner's Accompt in Company, &c. as above.

Case 6. When Goods in Company are sold to my Partner;

Rule, Dr. his Accompt Current, Cr. Goods in Company: Then Dr. Partner's Accompt in Company, &c. as above.

Case 7. When Goods in Company are sold by me for Part ready Money and Part Time ;

Rule, Dr. Cash for what is received, Dr. the Buyer for what remains due, Cr. Goods in Company by sundry Accompts for the full Value : Then Dr. Partner's Accompt in Company, Cr. his Accompt Current for his Share due to him.

Case 8. When Goods of my own are brought into Company ;

Rule, Dr. Goods in Company, Cr. Goods proper : then Dr. Partner's Accompt Current, Cr. his Accompt in Company for his particular Share due to me.

Case 9. When the Whole is furnished by me ;

Rule, Dr. Goods in Company, Cr. the selling Man if bought on Time, Cr. Cash if bought for present Money : Then Dr. Partner's Accompt Current, &c. as above at Case 8.

Case 10. When Goods of my Partner's are brought into Company ;

Rule, Dr. Goods in Company, Cr. Partner's Accompt in Company : Then Dr. Partner's Accompt Current, &c. as at Case 8.

Case 11. When the whole is furnished by my Partner ;

Rule, Dr. the Goods in Company, Cr. Partner's Accompt Current for the Whole : Then Dr. Partner's Accompt Current, &c. as at Case 8.

Case 12. When Goods in Company are all sold ; if there be Gain ;

Rule, Dr. the Goods in Company to sundry Accompts, Cr. Partner's Accompt in Company for his Share, Cr. Profit and Loss for my Share.

Case 13. When Goods in Company are all sold ; if there be Loss ;

Rule, Dr. Partner's Accompt in Company for his Share of the Loss, Dr. Profit and Loss for my Share, Cr. the Goods in Company by Sundry Accompts.

Note, After the Entries belonging to these two last Cases are made, the Accompt of Goods in Comp. and Partner's Accompt in Comp. will stand balanced.

Case 14. When Goods in Company are sent over-sea to be sold, I paying the Charges ;

Rule, Dr. Voyage to — in Company to sundry Accompts for the whole Charge, Cr. Goods in Company for their Value, Cr. Cash for the Charges : Then Dr. Partner's Accompt Current, Cr. his Accompt in Company for his Share of Cost and Charges due to me.

Case 15. When I buy Goods for Company Accompt with ready Money, and ship them off, paying the Charges of shipping ;

Rule, Dr. Voyage in Company for the whole Charge, Cr. Cash for the same Sum : Then Dr. Partner's Accompt Current, &c. as at Case 14.

Case 16. When I buy Goods for Company Accompt, on Trust, and ship them off before they are entered in my Ledger, paying the Charges of shipping ;

Rule, Dr. Voyage to — in Company to sundry Accompts for the whole Charge, Cr. the Seller for the prime Cost, Cr. Cash for the After-charges : Then Dr. Partner's Accompt Current, &c. as at Case 14.

Case 17. When I receive Goods from our Factor for Company Accompt, in return for Goods sent and sold, with Charges paid by me at the Receipt thereof ;

Rule, Dr. Goods received in Company to sundry Accompts for their prime Cost and Charges, Cr. Factor at — for Company Accompt for the Cost and Charges, as *per* Invoice, Cr. Cash for the Charges paid at their receipt : Then Dr. Partner's Accompt Current, &c. as at Case 14.

Case 18. When Goods are sent from my Factor in one Place, to our Factor in another Place ;

Rule, Dr. Voyage to — consigned to our Factor, Cr. my Factor at — his Accompt Current : Then Dr. Partner's Accompt Current, &c. as at Case 14.

Case

Case 19. When Goods are sent by our Factor in one Place, to my Factor in another Place, in return for Goods sold for Company Account ;

Rule, Dr. Voyage to ——— consigned to ——— my Factor at ——— Cr. our Factor at ——— Then Dr. Partner's Account in Company, Cr. his Account Current for his Share of the said Goods.

Case 20. When Goods are sold by our Factor, as *per* his Advice ;

Rule, Dr. Factor at — his Account Current, Cr. Voyage to — in Company.

Case 21. When I receive Advice that my Factor has afterwards made some Abatements ;

Rule, Dr. Voyage to ——— Cr. Factor at ——— his Account Current.

Case 22. When I receive Money of my Partner for his Share of Goods formerly bought ;

Rule, Dr. Cash, Cr. Partner's Account Current.

Case 23. When Money is remitted to me, by our Factor for Goods sold ;

Rule, Dr. Cash, Cr. Factor at — his Account Current : then Dr. Partner's Account in Company, Cr. his Account Current for his Share due to him.

Case 24. When Money is remitted to me, by our Factor for Goods sold, but payable at Usance ;

Rule, Dr. the accepting Person, Cr. Factor at ——— his Account Current : Then Dr. Partner's Account in Company, &c. as in *Case 23.*

Case 25. When I pay Money on Sight of my Partner's Bill ;

Rule, Dr. Partner's Account Current, Cr. Cash.

Case 26. When I give to my Creditor an Assignment on my Partner for his Share of the Goods in Company ;

Rule, Dr. the Receiver of the Assignment, *i. e.* my Creditor, Cr. Partner's Account Current.

2. My Partner keeping the Account, and having the Disposal of the Goods.

CASE 1. When I pay my Share in Money ;

Rule, Dr. Partner's Account in Company, Cr. Cash.

Case 2. When I furnish my Share in Goods ;

Rule, Dr. Partner's Account in Company, Cr. the Goods.

Case 3. When I furnish both my own and my Partner's Share ;

Rule, Dr. Partner's Account in Company for my Share, Dr. Partner's Account Current for his Share, Cr. the Goods by Sundry Accounts.

Case 4. When my Partner furnishes my Share, as well as his own ;

Rule, Dr. Partner's Account in Company, Cr. Partner's Account Current for my Share only.

Case 5. When my Partner sends me an Account of the Sale of Goods in Company ;

Rule, Dr. Partner's Account Current, Cr. his Account in Company for my Share of the neat Proceed.

Case 6. If there be Gain on the above Sale ;

Rule, Dr. Partner's Account in Company, Cr. Profit and Loss.

Case 7. If there be Loss ;

Rule, Dr. Profit and Loss, Cr. Partner's Account in Company.

Case 8. When my Partner draws on me for my Share of Goods in Company, and I pay the same presently ;

Rule, Dr. Partner's Account Current, Cr. Cash.

Case 9. When my Partner draws on me, as above, at Usance ;

Rule, Dr. Partner's Account Current, Cr. the demanding Person.

The general Balance of the whole Ledger, in order to transfer the same into new Books.

Observation 1. All Accompts are balanced either by *Balance*, or by Profit and Loss; except Accompts in Company, which are Balanced by the Goods in Partnership for my Partner's Gain, or to those Goods for his Loss thereon.

Observ. 2. When Accompts with Persons are made even by Receipts or Payments, those Accompts stand balanced already.

Observ. 3. When Accompts remain unfinished;

Case 1. If it be of Money remaining in Hand;

Rule, Dr. Accompt of Balance, Cr. Cash.

Case 2. If it be of Persons who are Debtors;

Rule, Dr. Accompts of Balance, Cr. their Accompt.

Case 3. If it be of Persons who are Creditors;

Rule, Dr. their Accompts, Cr. Balance.

Case 4. If it be of Goods which are all sold, and there is Gain;

Rule, Dr. those Goods, Cr. Profit and Loss.

Case 5. If it be of Goods which are all sold, and there is Loss;

Rule, Dr. Profit and Loss, Cr. those Goods.

Case 6. If it be of Goods, Part sold, and Part unfold;

Rule, For what is sold, Dr. and Cr. as above: For what is unfold, Dr. Balance. Cr. the Goods at the prime Cost.

Note, The same when all the Goods remain unfold.

Observ. 4. The Accompts of Insurance, Charges of Merchandize, Interest, House-Expences, &c. are all balanced by Profit and Loss.

Observ. 5. The Accompts of Profit and Loss, and Balance, are balanced by Stock, they being made Drs. to or Crs. by Stock, as their particular Balances direct.

Observ. 6. The Accompt of Stock is balanced by the several Balances of Profit and Loss, and Balance, being brought thereto.

Observ. 7. The Accompt of Balance in the old Books will be the Inventory in the new ones.

FINIS.



